



THE
CITY OF BRUNSWICK
MARYLAND

1 WEST POTOMAC STREET · BRUNSWICK, MARYLAND 21716 · (301) 834-7500

FINANCE & UTILITY COMMISSION MEETING

BRUNSWICK CITY HALL

Wednesday, November 16, 2022

5:00 PM

Agenda

1. Water Meter Replacement Update
2. ARPA Project Spending Update
3. FY22 Audit
4. FY23 Finance Reports

Water Meter Replacement Program

Objectives

1. Replace outdated water meters with smart meters
2. Install real-time water meter monitoring system
3. Long Term Goal - Relocate all meters to the sidewalk or property line

Program Update

- Replaced approximately 1010 meters of the 1400 that need replaced
- The priority is the 50+ non working meters
- Routinely checking meter readings between billing cycles every 3 - 4 weeks finding 20 to 30 residential service line leaks each time
- Aligning the relocation of meters with ARPA projects
- Began exploring a multi-phased approach to the real-time water meter monitoring system



Jeremy Mose

To: John Gerstner
Subject: RE: Water Tower AMI Quote

From: Harry Dodson [<mailto:hdmeterguy@gmail.com>]
Sent: Wednesday, November 2, 2022 5:41 PM
To: Public Works <Publicworks@brunswickmd.gov>
Cc: Brent Cavalier <BCavalier@Brunswickmd.gov>; Sterling, Mark [HDS] <Mark.Sterling@coreandmain.com>
Subject: Water Tower AMI Quote

John,

Creating an AMI quote is touch without propagation study results so the numbers here will be budgetary only.

Water Tower Gateway

If the tower is less than 100' tall, budget \$16,000 for the Gateway components. **If it's taller than 100', budget \$17,500.**

Plan on installation to run around **\$5,000 - \$6,000.**

Neptune 360 AMI

The Neptune 360 setup fee is **\$5,000.**

The pricing for the 360 subscription will vary by the number of meters in range of the Gateway. The minimum annual subscription is \$4,000, which covers 250 meters. If the Gateway hears **500 meters, the subscription fee is \$8,000.** If we get lucky and the Gateway hears more than 500 meters, the price per meter drops from \$16 per meter to \$12 per meter.

A remote 4 hour training session conducted by **Neptune is \$1,500.**

Neptune also offers on-site services (meter audit and Gateway installation check) that I will try to have done free of charge.

You'll also need to upgrade the billing interface from EZRoute to the Neptune 360 format. Have Candy contact them for pricing.

If you decide to proceed, I'll send a request to Neptune to run a prop study so we can get more exact numbers.

Let me know if you have any questions.

Thanks!

--

Harry Dodson
HDMeterGuy@gmail.com

Meter Systems Specialist



117 Industrial Circle
Martinsburg, WV 25403
Cell: 304-677-0715
Fax: 304-263-7009

This message is for intended addressee(s) only and may contain confidential, proprietary or privileged information, exempt from disclosure, and subject to terms at: <http://emailterms.coreandmain.com/>.

ARPA FUNDS

FY2022

7/20/2021

Received \$3,197,659.69

		\$3,197,659.69		
Funds used in FY2022				
Vaccine/Booster Incentive-Several PR accounts		-\$69,434.93	\$72,000 Budget	
Yourtee Springs Storage Tank		-\$25,149.98	Part of \$250,000 Budget	
Balance forward to FY2023		<u>\$3,103,074.78</u>	<u>\$3,103,074.78</u>	
FY2023				
Final ARPA received 8-10-2022		<u>\$3,200,052.83</u>	<u>\$3,200,052.83</u>	
Total Funds Available for Use in FY2023		<u>\$6,303,127.61</u>	<u>\$6,303,127.61</u>	<u>\$6,303,127.61</u>
Projects Set-Up in Springbrook				
		Budgets	Approved PO's	Spent FY23
Yourtee Springs Storage Tank	20-532-19-8500	\$250,000.00	\$102,671.00	\$24,898.97
East F St 2nd to 5th WaterMain	20-532-19-8501	\$128,693.67	\$128,693.67	\$73,091.70
6th Ave fr East H-East E-ARPA	20-532-19-8502	\$421,000.00	\$197,319.11	\$0.00
East H fr 5th to Gum Spr-ARPA	20-532-19-8503	\$552,000.00	\$250,693.11	\$0.00
5th Ave fr East F-East H-ARPA	20-532-19-8504	\$221,000.00	\$38,433.82	\$0.00
4th Ave 100 Block-ARPA	20-532-19-8505	\$133,000.00	\$32,309.38	\$0.00
2nd Ave fr Concord-K St-ARPA	20-532-19-8506	\$273,000.00	\$38,885.59	\$0.00
WPotomac fr Del toFlorida-ARPA	20-532-19-8507	\$500,000.00	\$58,359.32	\$0.00
Yourtee-Reline Under RR-ARPA	20-532-19-8508	\$300,000.00	\$300,000.00	\$0.00
Reline Waterline-KnoxvilleARPA	20-532-19-8509	\$250,000.00	\$185,286.00	\$0.00
Downtown Water Line Upgrade-ARPA	20-532-19-8511	\$75,000.00	\$43,087.40	\$0.00
WaterLn Separation for HO-ARPA	20-532-19-8512	\$150,000.00	\$0.00	\$0.00
West B St StormWater Pipe-ARPA	30-530-19-8328	\$250,000.00	\$200,752.00	\$94,547.00
DelawareAv StrmWater Pipe-ARPA	30-530-19-8329	\$250,000.00	\$200,739.00	\$156,060.00
Main Street-Downtown Revitalization	10-562-19-6201	\$325,000.00	\$5,000.00	\$5,199.72
		<u>\$4,078,693.67</u>	<u>\$1,782,229.40</u>	<u>\$353,797.39</u>
Bal of Budget vs PO's vs Spent for received money to date:		<u>\$2,224,433.94</u>	<u>\$4,520,898.21</u>	<u>\$5,949,330.22</u>

Proposed ARPA Funded Projects - Available to Spend by July, 2022: \$6,395,319.38

Type of Project	Priority	FY	Project Description	Budgeted
Infrastructure Projects				
Storm Water - Pipes	1	22	West B Street unit block	\$ 250,000
Water - Main	2	22	6th Ave from East H St to East E St 1080'	\$ 421,000
Storm Water - Pipes	3	22	Delaware Ave	\$ 250,000
Water - Main	4	22	East H Street from 5th Ave to Gum Springs	\$ 552,000
Sewer - Lateral	5	23	Reline Sewer Laterals & Install Clean Outs	\$ 500,000
Water - Other	6	23	Yourtee Tank	\$ 250,000
Water - Other	7	23	Yourtee Springs Relining Water Line Under R&R Tracks	\$ 300,000
Water - Main	8	23	5th Ave from East F Street to East H Street	\$ 221,000
Water - Main	9	23	4th Ave 100 Block 380'	\$ 133,000
Water - Main	10	23	2nd Ave from Concord to K St 700'	\$ 273,000
Sewer - Main	12	24	East A Street Unit Block	\$ 225,000
Storm Water - MS4	13	24	Septic Connections to WWTP	\$ 200,000
Storm Water - MS4	14	24	Stream Restoration (1,554 LF)	\$ 1,088,000

Water - Other	15	24	Relining Water Line in Knoxville	\$ 250,000
Water - Main	16	24	West Potomac St from Delaware to Florida Ave	\$ 500,000
Sewer - Lateral	17	24	Reline Home Owner Sewer Laterals	\$ 250,000
Water - Other	18	24	Separate Water Service for Home Owners	\$ 150,000
Water - Main	NEW	22	East F St. from 2nd Ave. to 5th Ave.	\$ 128,694
			Infrastructure TOTAL	\$ 5,185,194
			Infrastructure BALANCE Remaining	\$ 3,451,051
Employees				
Employee Health	1	22-23	Vaccine / Booster Incentive	\$ 72,000
			Employees TOTAL	\$ 72,000
			Employees BALANCE Remaining	\$ 5,503
Parks and Recreation				
		23-24	YMCA Park	\$ 100,000
		23-24	Sports Complex	\$ 150,000
			Parks and Recreation TOTAL	\$ 250,000

			Parks and Recreation BALANCE Remaining	\$ 250,000
Planning				
	1	22-23	Planning Consultant - Master Plan	\$ 50,000
			Planning TOTAL	\$ 50,000
			Planning BALANCE Remaining	\$ 50,000
Infrastructure - Other				
		23-24	Sidewalks	\$ 500,000
		23-24	Street Paving	\$ 100,000
			Infrastructure - Other TOTAL	\$ 600,000
			Infrastructure - Other BALANCE Remaining	\$ 600,000
Downtown Revitalization				
	1	22-23	Main Street	\$ 325,000
		23-24	Downtown Water Line Upgrades	\$ 75,000
	1	22-23	Museum	\$ 100,000
			Downtown Revitalization TOTAL	\$ 500,000

			Downtown Revitalization BALANCE Remaining	\$ 500,000
			Total Budgeted Costs of Projects	\$ 6,657,194
			ARPA Funding Balance After Budgeted Costs	\$ (261,874)

ARPA Funds Per Tranch	\$ 3,197,659.69	TOTAL OBLIGATED FUNDS	\$ 1,800,639
TOTAL ARPA FUNDS	\$ 6,395,319.38	TOTAL FUNDS AFTER OBLIGATIONS/EXPENDITURES	\$ 4,594,680



CITY OF BRUNSWICK, MARYLAND

**Financial Statements, Supplementary Information,
and Independent Auditors' Reports**

For the Year Ended June 30, 2022

CITY OF BRUNSWICK, MARYLAND
Summary of Elected and Appointed Officials
As of June 30, 2022

Mayor

Nathan Brown

City Council

John Dayton

Brian Sandusky

Andrew St. John

Christopher Vigliotti

Vaughn Ripley

Angel White

City Administrator

David Dunn

City Auditor

DeLeon and Stang,
CPAs and Advisors

City Attorney

Offit, Kurman

City Engineer

Clark Azar

Chief of Police

Kevin Grunwell

**City of Brunswick, Maryland
For the Year Ended June 30, 2022**

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INDEPENDENT AUDITORS' REPORT

**Mayor and City Council
City of Brunswick, Maryland**

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities and each major fund of the City of Brunswick, Maryland, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City of Brunswick, Maryland's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities and each major fund, of the City of Brunswick, Maryland, as of June 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Brunswick, Maryland and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Brunswick, Maryland's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Brunswick, Maryland's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Brunswick, Maryland's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and pension schedules on pages 4 - 11 and 44 - 46 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing

**City of Brunswick, Maryland
Independent Auditors' Report
Page 3**

the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October ____, 2022, on our consideration of the City of Brunswick, Maryland's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Brunswick, Maryland's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Brunswick, Maryland's internal control over financial reporting and compliance.

**DeLeon & Stang, CPAs and Advisors
Frederick, Maryland**

October ____, 2022

City of Brunswick, Maryland
Management's Discussion and Analysis
For the Year Ended June 30, 2022

Management of the City of Brunswick ("the City") offers readers of the City's accompanying financial statements this narrative overview and analysis of the financial activities of the City as of and for the fiscal year ended June 30, 2022.

Financial Highlights

- The City's assets totaled \$56,089,433; increasing \$4,372,990 from the prior year. Capital assets, net of accumulated depreciation, totaled \$45,970,140; representing 82% of total assets.
- The City's deferred outflows of resources totaled \$1,010,749 in FY 2022; the prior year balance was \$429,409. These amounts represent financial reporting for pensions as required by Governmental Accounting Standards Board Statement No. 68 (GASB 68).
- The City's liabilities totaled \$11,989,509; decreasing \$1,398,526 from the prior year. Long-term debt obligations were \$7,330,310 of this total. During FY20, the City issued \$6.6 million in bonds, allocated for Capital Improvements Projects. All three Funds received portions for Capital Infrastructure projects. These projects continued during FY2022 with Sewer Fund I&I project completed; Water Fund Yourtee Springs Improvement project completed and Water Line Replacement 95% completed; Capital Fund 811 W. Potomac Street project will be completed in November 2022, FY2023.
- The City's deferred inflows of resources totaled \$12,185,335; increasing \$3,314,697 from the prior year. Developer unearned revenue attributable to Brunswick Crossing tap fee credits was \$7,143,795 of this total and ARPA unearned funds totaled \$3.1 million.
- The City's government-wide net position was \$33,589,796; increasing \$3,702,612 from the FY 2021 net position. In the current year, net position for governmental activities increased \$3,284,078 and business-type activities increased \$418,534.
- Of the government-wide net position, net investment in capital assets totaled \$37,987,750; approximately an 28% increase from the prior year. The unrestricted portion of the City's net position was a negative \$4,710,853. Unearned developer revenue in the business type activities represents a significant portion of the deficit.
- As of June 30, 2022, the City's governmental funds (General and Capital Projects) reported combined ending fund balances of \$808,878; a decrease of \$3,741,753 or 82% compared to the prior year. Approximately 37% of the total governmental fund balance is available for spending at the government's discretion; 50% is assigned to non-cancelable leases, and 13% is committed.
- The City's governmental long-term debt obligations decreased \$203,202 while the business-type long-term debt obligations decreased \$442,707 from its prior fiscal year position.

Management's Discussion and Analysis

Grant Highlights

The following is an overview of the City's ongoing grants that were awarded, received or applied for during FY 2022.

- MD Department of Environment – An operating grant was awarded and received totaling \$42,000 based on Enhanced Nutrient Removal (ENR) performance by the Waste Water Treatment Plant. These ENR funds were used to offset operational and maintenance expenses in the Sewer Fund in FY 2022.
- State of MD (Governor's CIP) - \$500,000 additional funding towards 811 West Potomac Street. awarded
- Program Open Space - \$37,500 for Phase II of East Potomac Part renovation awarded and partially received
- Program Open Space - \$11,684.64 – reprogrammed funds from a left-over older grant for softball field renovation at Sports Complex received
- Program Open Space - \$50,000 for City Park playground renovation awarded
- POS LPPI - \$146,000 for City Park playground renovation awarded
- POS LPPI - \$95,000 for City Pool playground renovation received
- POS LPPI - \$100,000 for Wenner Park playground renovation received
- POS LPPI - \$99,000 for Kim Weddle Park playground renovation received
- POS LPPI - \$85,000 for Sports Complex portable restroom trailer purchase received
- POS LPPI - \$20,000 – Gum Springs Footbridge replacement received
- Land & Water Conservation Fund – requested \$858,824 for purchase of Sports Complex land acquisition and development for FY23
- Urban Trees Grant Program – Chesapeake Bay Trust – requested \$10,500 for 50 trees and mulch for City parks for FY23
- MD – Hazard Mitigation Grant Program – requested \$48,750 for comprehensive storm water management plan and flood drainage area study for FY23
- Congressional funding request – requested \$1.1 million for WTP & WTTP upgrades for FY23
- Congressional funding request – requested \$1 million for elevated drinking water storage tank for FY23
- COPS Hiring Program – requested \$125,000 for police officers for FY23
- Police Recruitment and Retention - \$35,000 for incentives to recruit and retain officers requested for FY23
- Water Resource Development Act – requested \$15 million for WWTP & WTP upgrades for FY23
- DHCD – Strategic Demo Fund – requested \$300,000 for purchase on Cincotta Building for FY23
- DHCD – Strategic Demo Fund – requested \$200,000 for Snoots House renovation for FY23
- DHCD – Community Legacy – requested \$81,000 for Smoketown/Cannon's parking and fence for FY23

Overview of the Financial Statements

The discussion and analysis introduce the City of Brunswick's basic financial statements.

The City's basic financial statements are comprised of three components: 1) government-wide financial statement, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Management's Discussion and Analysis

Government-wide Financial Statements – The *government-wide financial statements* are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the City's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, current year revenues and expenses are included in this statement regardless of when the actual cash is received or paid. This format shows the financial reliance of the City's individual functions on revenues provided by the City's taxpayers. Revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, public safety, highways and streets, sanitation, economic development, and recreation. The business-type activities offered by the City are water utility and wastewater utility operations.

The government-wide financial statements are on pages 12 and 13 of this report.

Fund Financial Statements – A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, utilizes fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into two categories; governmental and proprietary funds.

Governmental funds – These funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on how assets can readily be converted into cash and what monies are left at year-end that will be available for spending in the next year. Governmental fund financial statements give a detailed short-term view that can be used to determine if there are more or fewer financial resources available to finance City programs.

Because the focus of governmental funds is narrower than government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Management's Discussion and Analysis

The City adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided to demonstrate compliance with this budget on pages 44–45 of this report.

The basic governmental fund financial statements are on pages 14-16 of this report.

Proprietary funds – The City maintains two different types of proprietary funds. Proprietary, or enterprise, funds are used to report the same functions as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its water utility and wastewater utility operations.

Proprietary fund financial statements provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information, as well as a combined total, for the water and wastewater utility operations. Each is considered to be a major fund of the City. Conversely, both utility service funds are combined into a single, aggregated presentation in the government-wide financial statements. Individual fund data for the internal funds are provided in the form of combining statements elsewhere in this report.

The basic proprietary fund financial statements are on pages 17-20 of this report.

Notes to the Financial Statements – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements are on pages 21–43 of this report.

As year-to-year financial information is accumulated on a consistent basis, changes in net position may be observed and used to discuss the changing financial position of the city as a whole. As noted earlier, net position may serve over time as a useful indicator of a government's financial condition. Figure 1 shown below provides a summary of the City's net position at June 30, 2022 and 2021.

The assets and deferred outflows of the City exceeded liabilities and deferred inflows by \$33,589,796 as of June 30, 2022; this is a \$3,702,612 increase from FY 2021. The largest portion of the City's net position reflects its investments in capital assets (e.g. land, buildings, vehicles, equipment, infrastructure), less accumulated depreciation and less any related outstanding debt used to acquire those assets. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. The resources needed to repay the debt related to these capital assets must be provided from other sources, as the capital assets cannot be used to liquidate these liabilities.

At June 30, 2022 the City is able to report positive balances in net position in the net investment in capital assets category for both the government as a whole and for its separate governmental and business-type activities. However, consistent with similar years, the business-type activities reported a negative balance in unrestricted net position.

Management's Discussion and Analysis

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Current and other assets	\$ 3,136,036	\$ 5,486,542	\$ 7,647,715	\$ 7,863,569	\$ 10,783,751	\$ 13,350,111
Capital assets, net	17,441,735	12,205,500	28,528,405	26,160,831	45,970,140	38,366,331
Deferred outflows of resources	807,316	347,290	203,433	82,119	1,010,749	429,409
Total assets and deferred outflows of resources	21,385,087	18,039,332	36,379,553	34,106,519	57,764,640	52,145,851
Other liabilities	1,272,718	1,177,528	649,369	874,237	1,922,087	2,051,765
Long-term liabilities outstanding	1,480,085	1,707,916	7,119,817	7,666,525	8,599,902	9,374,441
Net pension liability	1,175,484	1,646,367	292,036	315,462	1,467,520	1,961,829
Deferred inflows of resources	1,101,796	436,595	11,083,539	8,434,043	12,185,335	8,870,638
Total liabilities and deferred inflows of resources	5,030,083	4,968,406	19,144,761	17,290,267	24,174,844	22,258,673
Net position:						
Net investment in capital:	16,054,277	10,593,519	21,933,473	19,134,743	37,987,750	29,728,262
Restricted for capital proj	-	-	312,899	4,409,378	312,899	4,409,378
Unrestricted	300,727	2,477,407	(5,011,580)	(6,727,869)	(4,710,853)	(4,250,462)
Total net position	\$ 16,355,004	\$ 13,070,926	\$ 17,234,792	\$ 16,816,252	\$ 33,589,796	\$ 29,887,178

Governmental Activities

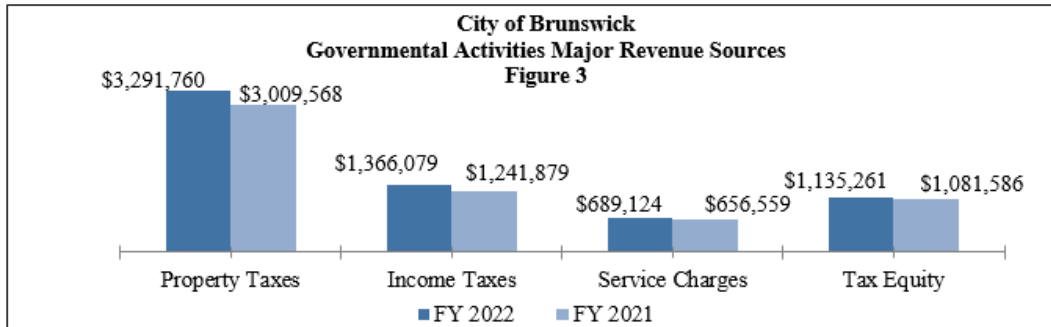
Governmental activities increased the City's net position by \$3,284,078 as shown below in Figure 2, which shows the City's revenue and expenses of the governmental and business-type activities for the years ended June 30, 2022 and 2021.

City of Brunswick
Statement of Activities - Change in Net Position
Figure 2

	Governmental Activities		Business-Type Activities		Total		Change
	2022	2021	2022	2021	2022	2021	
REVENUES							
Program Revenues							
Operating grants and contribution	537,622	468,247	82,788	42,000	620,410	510,247	110,163
Charges for services	689,124	656,559	4,997,071	4,483,761	5,686,195	5,140,320	545,875
Capital grants and contribution	2,809,555	494,884	-	-	2,809,555	494,884	2,314,671
General Revenues							
Taxes	4,798,409	4,389,053	-	-	4,798,409	4,389,053	409,356
County Tax Equity	1,135,261	1,081,586	-	-	1,135,261	1,081,586	53,675
Income on investments	6,040	3,636	-	-	6,040	3,636	2,404
Rental income	30,820	3,025	103,018	103,872	133,838	106,897	26,941
Miscellaneous	316,622	514,740	105,279	127,956	421,901	642,696	(220,795)
TOTAL REVENUES	10,323,453	7,611,730	5,288,156	4,757,589	15,611,609	12,369,319	3,242,290
PROGRAM EXPENSES							
General government	(1,544,169)	(1,672,226)	-	-	(1,544,169)	(1,672,226)	128,057
Public safety	(1,821,513)	(2,116,189)	-	-	(1,821,513)	(2,116,189)	294,676
Public works	(2,379,717)	(2,331,111)	-	-	(2,379,717)	(2,331,111)	(48,606)
Waste collection and disposal	(449,009)	(424,861)	-	-	(449,009)	(424,861)	(24,148)
Recreation and culture	(416,118)	(391,819)	-	-	(416,118)	(391,819)	(24,299)
Community & Econ Dev'tment	(114,576)	(86,925)	-	-	(114,576)	(86,925)	(27,651)
Interest	(81,158)	(56,886)	-	-	(81,158)	(56,886)	(24,272)
Miscellaneous	(54,907)	(56,623)	-	-	(54,907)	(56,623)	1,716
Loss on disposal of capital assets	(178,210)	-	-	-	(178,210)	-	(178,210)
Business-type activities	-	-	(4,869,622)	(4,491,888)	(4,869,622)	(4,491,888)	(377,734)
TOTAL EXPENSES	(7,039,376)	(7,136,640)	(4,869,622)	(4,491,888)	(11,908,999)	(11,628,528)	(280,471)
TRANSFERS	-	-	-	-	-	-	-
CHANGE IN NET POSITION	3,284,078	475,090	418,534	265,701	3,702,612	740,791	2,961,821

Management's Discussion and Analysis

In FY 2022 the City's general revenues from governmental activities totaled \$6,287,152; taxes (property taxes, income taxes, public utility taxes) represented 76% of total general revenues. Figure 3 below shows a year-to-year comparison of major revenue sources.



Business-type Activities

Referring to Figure 2, business-type activities increased the City's net position by \$418,534. A key element for the positive shift in FY 2022 net position was the City's service revenues exceeding expenses.

In FY 2022, the City's revenues from business-type activities totaled \$5,288,156; utility service charges for water and sewer represented 94% of total revenue. The increased rates in the City's service charge revenue exceeded expenses by \$356,221.

Financial Analysis of the City's Funds

As noted earlier, the City of Brunswick uses fund accounting to ensure and demonstrate compliance with municipal legal requirements. The following is an analysis of the City's governmental and proprietary funds.

Governmental Funds

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of usable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance can be a useful measure of a City's net resources available for spending at the end of the fiscal year.

The General Fund is the chief operating fund of the City. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$983,437. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance noted above and total fund balance of \$1,436,685 to total fund expenditures of \$6,506,953.

At June 30, 2022, the governmental funds of City of Brunswick reported a combined fund balance of \$808,878 with a net decrease in fund balance of (\$3,741,753).

Management's Discussion and Analysis

General Fund Budget Variances

The City uses the budget as a planning tool and as such, the Mayor and City Council publicly amended the budget throughout the year on an as needed basis. Department Heads, finance staff, and the Finance Committee reviewed and discussed the budget on a monthly basis. At year's end, actual revenues were \$373,772 more than the amended budgeted amount. More specifically, total tax revenues were \$203,395 more than the final appropriated budget amount and Intergovernmental Revenue were \$55,970 more than the final appropriated budget amount, more specifically Grant Revenue.

Total FY22 expenditures were \$347 less than the amended budgeted amount.

Proprietary Funds

As discussed above, the City's proprietary funds provide the same type of information found in the government-wide statements but in more detail. Operating Revenue is calculated using charges for services, reimbursements from developers, and miscellaneous revenues. Operating Expense is calculated using actual personnel, operating, and depreciation costs, without consideration of budgeted use of net assets.

The Water Fund had an operating income of \$354,046; a decrease of \$52,381 from FY 2021. The Sewer Fund had an operating income of \$293,260; and increase of \$180,725 from FY 2021. The operating income/loss is derived by calculating the difference between operating revenues and operating expenses.

Depreciation expense for business-type activities amounted to \$1,551,746; an increase of 1%. This expense is not a current use of funds; however, it is a measure of the replacement cost of an asset at the end of its useful life. Industry standard is to set Service Fees to cover depreciation costs to prevent borrowing the cost of the replacement asset. While the City does not currently include the full cost of depreciation expense in the water and sewer fees charged to customers, a percentage of depreciation was included when rates were reviewed in FY 2022.

The Water Fund total operating revenues increased 12%; whereas total operating expenses increased 16%. The driving factor for the Water Fund revenue increase was primarily the increase in connection charges revenue.

The Sewer Fund had an operating income increase of \$180,725. In FY 2022 operating expenses for the Sewer Fund included depreciation and amortization costs of \$916,118; 39% of total operating expenses. Total operating revenues increased 10%; whereas total operating expenses increased 3%.

Management's Discussion and Analysis

Highlights of Fiscal Year 2023

- The General Fund is expected to experience a modest increase in property tax receipts due to newly constructed single-family properties in the Brunswick Crossing Development and other areas in the City. The projected tax revenue could exceed \$3.6 million vs. \$3 million in FY2022. This is market driven, however FY2022 showed an increase of new homes numbering 234. Property assessments, other than appeals, will have a slight increase phased in over the next three years due to reassessed values as of January 1, 2022.
- Mayor and Council voted to maintain the property tax rate of \$0.41 per \$100 of assessed property value, while the constant yield was estimated to be \$.38 by the State of Maryland.
- A corresponding increase in Income Tax revenues are anticipated to be \$1.3 million vs. the FY2022 of \$1.2 million.
- Tax Equity revenue received from Frederick County is estimated to show an increase to \$1,215,188 vs FY2022 revenue of \$1,135,261.
- State of Maryland Highway User Revenue is reported to increase to \$361,381 vs FY2022 revenue of \$341,226.
- The new Emergency Operations Center, Police Department, and Public Works Department building will be completed in FY2023 with the grand opening on November 17, 2022. The City was awarded over \$2 million in State Bonds to offset the total cost of \$6.1 million dollars.
- The General Fund's anticipated revenues will be \$8 million vs. \$6.8 million in FY2022
- Phase One of the Yourtee Springs Improvement project was completed in August 2022 at a construction cost of \$1.2 million. This will allow additional residential drinking water supply of up to 180,000 gallons per day. This may allow lower operational costs due to lower treatment costs of Yourtee Springs' water.
- The City raised water and sewer rates in FY2023 to cover anticipated operational costs, i.e. personnel, maintenance, repairs, etc. A utility bill for usage of water and sewer increased 5%.
- The City anticipates a saving in the water and waste water treatment costs as the result of alteration of chemicals and changes in operations. These may be in excess of \$100,000.

Request for more information:

This financial report is designed to provide a general overview of the City of Brunswick's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

City Administrator
One West Potomac Street
Brunswick, Maryland 21716

CITY OF BRUNSWICK, MARYLAND
Statement of Net Position
June 30, 2022

	<u>Primary Government</u>		<u>Total</u>
	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	
Assets			
Cash and cash equivalents	\$ 299,149	\$ 6,365,649	\$ 6,664,798
Restricted cash and investments	347,695	323,210	670,906
Taxes receivable	7,537	-	7,537
Accounts receivable, net of allowance	162,013	881,451	1,043,464
Due from other governments	1,573,912	22,167	1,596,079
Other receivables	33,465	10,060	43,525
Other assets	-	45,178	45,178
Advances to sewer fund	47,806	-	47,806
Capital Assets, including intangible right-to-use assets			
Capital assets not being depreciated	6,754,977	50,322	6,805,299
Capital assets being depreciated	18,124,755	54,633,035	72,757,790
Less: Accumulated depreciation and amortization	<u>(7,437,997)</u>	<u>(26,154,952)</u>	<u>(33,592,949)</u>
Capital assets, net	<u>17,441,735</u>	<u>28,528,405</u>	<u>45,970,140</u>
Property held for sale	<u>664,459</u>	<u>-</u>	<u>664,459</u>
Total Assets	<u>20,577,771</u>	<u>36,176,120</u>	<u>56,089,433</u>
Deferred Outflows of Resources	<u>807,316</u>	<u>203,433</u>	<u>1,010,749</u>
Total Assets and Deferred Outflows of Resources	<u>21,385,087</u>	<u>36,379,553</u>	<u>57,764,640</u>
Liabilities			
Accounts payable	\$ 353,488	\$ 259,939	\$ 613,427
Accrued liabilities	113,831	78,823	192,654
Compensated absences	234,855	72,293	307,148
Retainage payable	273,065	180,197	453,262
Escrow deposits	218,972	10,311	229,284
Deposits held for specific purposes	78,507	-	78,507
Noncurrent liabilities			
Debt obligations due within one year	209,448	442,632	652,080
Debt obligations due in more than one year	1,178,010	6,152,300	7,330,310
Unamortized bond premium	92,627	524,885	617,512
Advances from general fund	-	47,806	47,806
Net pension liability	<u>1,175,484</u>	<u>292,036</u>	<u>1,467,520</u>
Total Liabilities	<u>3,928,287</u>	<u>8,061,222</u>	<u>11,989,509</u>
Deferred Inflows of Resources	<u>1,101,796</u>	<u>11,083,539</u>	<u>12,185,335</u>
Total Liabilities and Deferred Inflows of Resources	<u>5,030,083</u>	<u>19,144,761</u>	<u>24,174,844</u>
Net Position			
Net investment in capital assets	16,054,277	21,933,473	37,987,750
Restricted for capital projects	-	312,899	312,899
Unrestricted	<u>300,727</u>	<u>(5,011,580)</u>	<u>(4,710,853)</u>
Total Net Position	<u>\$ 16,355,004</u>	<u>\$ 17,234,792</u>	<u>\$ 33,589,796</u>

The accompanying notes are an integral part of this statement.

CITY OF BRUNSWICK, MARYLAND
Statement of Activities
For the Year Ended June 30, 2022

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary government							
Governmental activities							
General government	\$ (1,544,169)	\$ 245,043	\$ 55,898	\$ -	\$ (1,243,228)	\$ -	\$ (1,243,228)
Public safety	(1,821,513)	2,020	119,180	729,500	(970,813)	-	(970,813)
Public works	(2,379,717)	5,119	362,544	1,371,916	(640,138)	-	(640,138)
Waste collection and disposal	(449,009)	311,306	-	-	(137,703)	-	(137,703)
Recreation and culture	(416,118)	125,636	-	708,139	417,657	-	417,657
Community and economic development	(114,576)	-	-	-	(114,576)	-	(114,576)
Miscellaneous	(54,907)	-	-	-	(54,907)	-	(54,907)
Loss on disposal of capital assets	(178,210)	-	-	-	(178,210)	-	(178,210)
Interest Expense	(81,158)	-	-	-	(81,158)	-	(81,158)
Total governmental activities	<u>(7,039,376)</u>	<u>689,124</u>	<u>537,622</u>	<u>2,809,555</u>	<u>(3,003,074)</u>	<u>-</u>	<u>(2,824,864)</u>
Business-type activities							
Water services	(2,453,199)	2,512,275	23,949	-	-	83,025	83,025
Sewer services	(2,416,423)	2,484,796	58,839	-	-	127,212	127,212
Total business-type activities	<u>(4,869,622)</u>	<u>4,997,071</u>	<u>82,788</u>	<u>-</u>	<u>-</u>	<u>210,237</u>	<u>210,237</u>
Total primary government	\$ (11,908,998)	\$ 5,686,195	\$ 620,410	\$ 2,809,555	(3,003,074)	210,237	210,237
General Revenues							
Taxes							
Property taxes, levied for general purposes					3,291,760	-	3,291,760
Income taxes					1,366,079	-	1,366,079
Other local taxes					140,570	-	140,570
County tax equity					1,135,261	-	1,135,261
Income on investments					6,040	-	6,040
Rental income					30,820	103,018	133,838
Administrative fees					-	10,000	10,000
Miscellaneous income					316,622	95,279	411,901
Total general revenues					<u>6,287,152</u>	<u>208,297</u>	<u>6,495,449</u>
Change in net position					3,284,078	418,534	3,702,612
Net position - beginning of year					13,070,926	16,816,258	29,887,184
Net position - end of year					<u>\$ 16,355,004</u>	<u>\$ 17,234,792</u>	<u>\$ 33,589,796</u>

The accompanying notes are an integral part of this statement.

CITY OF BRUNSWICK, MARYLAND
Balance Sheet
Governmental Funds
June 30, 2022

	<u>Governmental Fund Types</u>		Total Governmental Funds
	<u>General</u>	<u>Capital Projects</u>	
Assets			
Cash and cash equivalents	\$ 299,149	\$ -	\$ 299,149
Restricted cash and investments	294,600	53,095	347,695
Receivables:			
Taxes	7,537	-	7,537
Customers	162,013	-	162,013
Other governments	404,774	1,169,138	1,573,912
Other	33,465	-	33,465
Advances to sewer fund	47,806	-	47,806
Due from other funds	734,173	-	734,173
Total Assets	<u>\$ 1,983,515</u>	<u>\$ 1,222,233</u>	<u>\$ 3,205,748</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances			
Liabilities			
Accounts payable	\$ 109,279	\$ 244,209	\$ 353,488
Accrued liabilities	113,831	-	113,831
Retainage payable	-	273,065	273,065
Escrow deposits	218,972	-	218,972
Deposits held for specific purposes	78,507	-	78,507
Due to other funds	-	734,173	734,173
Total Liabilities	<u>520,589</u>	<u>1,251,447</u>	<u>1,772,036</u>
Deferred Inflows of Resources	<u>26,241</u>	<u>598,593</u>	<u>624,834</u>
Total Liabilities and Deferred Inflows of Resources	<u>546,830</u>	<u>1,850,040</u>	<u>2,396,870</u>
Fund Balances (Deficit)			
Nonspendable	-	-	-
Restricted	-	-	-
Committed	48,018	53,095	101,113
Assigned	405,230	-	405,230
Unassigned	983,437	(680,902)	302,535
Total Fund Balances (Deficit)	<u>1,436,685</u>	<u>(627,807)</u>	<u>808,878</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,983,515</u>	<u>\$ 1,222,233</u>	<u>\$ 3,205,748</u>

CITY OF BRUNSWICK, MARYLAND
Statement of Revenue, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2022

	General	Capital Projects	Total Governmental Funds
Revenues			
Local property taxes	\$ 3,291,760	\$ -	\$ 3,291,760
Local income taxes	1,366,079	-	1,366,079
Other local taxes	140,570	-	140,570
Licenses and permits	131,354	-	131,354
Intergovernmental revenues	1,672,883	2,210,962	3,883,845
User fees	221,910	8,170	230,080
Waste collection and disposal	311,306	-	311,306
Fines and forfeitures	16,384	-	16,384
Miscellaneous	<u>350,152</u>	<u>22</u>	<u>350,174</u>
Total Revenues	<u>7,502,398</u>	<u>2,219,154</u>	<u>9,721,552</u>
Expenditures			
General government	1,559,851	24,192	1,584,043
Public safety	1,844,821	2,388,432	4,233,253
Public works	1,834,443	3,671,601	5,506,044
Waste collection and disposal	449,009	-	449,009
Recreation and culture	339,530	1,057,766	1,397,296
Economic development	118,711	-	118,711
Miscellaneous	54,907	-	54,907
Debt service	<u>305,681</u>	<u>-</u>	<u>305,681</u>
Total Expenditures	<u>6,506,953</u>	<u>7,141,991</u>	<u>13,648,944</u>
Excess (Deficiency) of Revenues over Expenditures	995,445	(4,922,837)	(3,927,392)
Other Financing Sources (Uses)			
Transfers	(2,574,545)	2,574,545	-
Proceeds from sale of capital assets	<u>-</u>	<u>185,639</u>	<u>185,639</u>
Total Other Financing Sources (Uses)	<u>(2,574,545)</u>	<u>2,760,184</u>	<u>185,639</u>
Deficiency of Revenues and Other Financing Sources over Expenditures and Other Financing Uses			
	(1,579,100)	(2,162,653)	(3,741,753)
Fund Balance - July 1, 2021	<u>3,015,785</u>	<u>1,534,846</u>	
Fund Balance (Deficit) - June 30, 2022	<u>\$ 1,436,685</u>	<u>\$ (627,807)</u>	
Adjustments for the Statement of Activities			
Capital outlay			7,141,990
Depreciation and amortization expense			(877,446)
Net book value of asset sold			(363,849)
Net increase in deferred inflows of resources - grant revenues			598,593
Compensated absences			33,005
Debt service expenditures			224,523
Amortization of bond premium			3,308
Net pension adjustment			<u>265,707</u>
Change in Net Position of Governmental Activities			<u>\$ 3,284,078</u>

The accompanying notes are an integral part of this statement.
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CITY OF BRUNSWICK, MARYLAND
Reconciliation of Fund Balance to Net Position of Governmental Activities
June 30, 2022

Fund balances - governmental funds	\$	808,878
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>		
<p>Capital assets used in governmental activities are not financial resources, therefore are not reported in the funds</p>		
Property and equipment, net		17,441,735
Property held for sale		664,459
Deferred outflows of resources - pension		807,316
<p>Receivables that are measurable but not collected within 60 days are not considered available for use in the near term, and therefore, are reported in the governmental funds as deferred inflows</p>		
		624,834
<p>Long-term liabilities are not due and payable in the current period and therefore, are not reported in the funds</p>		
Long-term debt, including a premium of \$92,627		(1,480,085)
Compensated absences		(234,855)
Net pension liability		(1,175,484)
Deferred inflows of resources - pension		<u>(1,101,796)</u>
Net position - governmental activities	\$	<u>16,355,004</u>

CITY OF BRUNSWICK, MARYLAND
Statement of Net Position
Proprietary Funds
June 30, 2022

	<u>Business-Type Activities - Enterprise Funds</u>		
	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
Assets			
Current Assets			
Cash and cash equivalents	\$ 4,317,504	\$ 2,048,145	\$ 6,365,649
Restricted cash	284,894	38,316	323,210
Due from customers	420,785	460,666	881,451
Due from other governments	-	22,167	22,167
Other receivables	10,060	-	10,060
Other assets	45,178	-	45,178
Due from water fund	-	2,954,781	2,954,781
Total Current Assets	<u>5,078,421</u>	<u>5,524,075</u>	<u>10,602,496</u>
Capital Assets, including intangible right-to-use assets			
Capital assets not being depreciated	22,460	27,862	50,322
Capital assets being depreciated	22,187,997	32,445,038	54,633,035
Less: Accumulated depreciation and amortization	<u>(10,036,852)</u>	<u>(16,118,100)</u>	<u>(26,154,952)</u>
Total Capital Assets, net	<u>12,173,605</u>	<u>16,354,800</u>	<u>28,528,405</u>
Total Assets	<u>17,252,026</u>	<u>21,878,875</u>	<u>39,130,901</u>
Deferred Outflows of Resources	<u>99,618</u>	<u>103,815</u>	<u>203,433</u>
Total Assets and Deferred Outflows of Resources	<u>17,351,644</u>	<u>21,982,690</u>	<u>39,334,334</u>
Liabilities			
Current Liabilities			
Accounts payable	\$ 109,288	\$ 150,651	\$ 259,939
Accrued liabilities	36,796	42,027	78,823
Compensated absences	30,265	42,028	72,293
Retainage payable	70,359	109,838	180,197
Escrow deposits	10,311	-	10,311
Current portion of debt obligations	243,980	198,652	442,632
Due to sewer fund	<u>2,954,781</u>	<u>-</u>	<u>2,954,781</u>
Total Current Liabilities	<u>3,455,780</u>	<u>543,196</u>	<u>3,998,976</u>
Noncurrent Liabilities			
Advances from general fund	-	47,806	47,806
Net pension liability	149,687	142,349	292,036
Unamortized bond premium	308,756	216,129	524,885
Long-term debt obligations	<u>3,582,449</u>	<u>2,569,851</u>	<u>6,152,300</u>
Total Noncurrent Liabilities	<u>4,040,892</u>	<u>2,976,135</u>	<u>7,017,027</u>
Total Liabilities	<u>7,496,672</u>	<u>3,519,331</u>	<u>11,016,003</u>
Deferred Inflows of Resources	<u>6,664,511</u>	<u>4,419,028</u>	<u>11,083,539</u>
Total Liabilities and Deferred Inflows of Resources	<u>14,161,183</u>	<u>7,938,359</u>	<u>22,099,542</u>
Net Position			
Net investment in capital assets	8,347,176	13,586,297	21,933,473
Restricted for capital projects	274,583	38,316	312,899
Unrestricted	<u>(5,431,298)</u>	<u>419,718</u>	<u>(5,011,580)</u>
Total Net Position	<u>\$ 3,190,461</u>	<u>\$ 14,044,331</u>	<u>\$ 17,234,792</u>

The accompanying notes are an integral part of this statement.
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CITY OF BRUNSWICK, MARYLAND
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2022

	<u>Business-Type Activities - Enterprise Funds</u>		
	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
Operating Revenues			
Charges for services	\$ 2,512,275	\$ 2,484,796	\$ 4,997,071
Rental income	103,018	-	103,018
Operating grants	23,949	58,839	82,788
Miscellaneous	<u>35,773</u>	<u>69,506</u>	<u>105,279</u>
Total Operating Revenues	2,675,015	2,613,141	5,288,156
Operating Expenses			
Personnel services	677,032	628,952	1,305,984
Operating	1,008,309	774,811	1,783,120
Depreciation and amortization	<u>635,628</u>	<u>916,118</u>	<u>1,551,746</u>
Total Operating Expenses	<u>2,320,969</u>	<u>2,319,881</u>	<u>4,640,850</u>
Operating income	354,046	293,260	647,306
Nonoperating Expenses			
Interest expense and fees	<u>(132,230)</u>	<u>(96,542)</u>	<u>(228,772)</u>
Total Nonoperating Expenses	<u>(132,230)</u>	<u>(96,542)</u>	<u>(228,772)</u>
Net income	221,816	196,718	418,534
Change in Net Position	221,816	196,718	418,534
Total Net Position, beginning of year	<u>2,968,645</u>	<u>13,847,613</u>	<u>16,816,258</u>
Total Net Position, end of year	<u>\$ 3,190,461</u>	<u>\$ 14,044,331</u>	<u>\$ 17,234,792</u>

CITY OF BRUNSWICK, MARYLAND
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2022

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Total
Cash flows from operating activities			
Cash received from customers and users	\$ 5,588,653	\$ 2,035,967	\$ 7,624,621
Cash received from other governments	113,916	161,199	275,115
Other operating cash receipts	24,746	41,368	66,114
Cash payments to developers	(1,740)	-	(1,740)
Cash payments to suppliers	(1,318,987)	(714,374)	(2,033,361)
Cash payments to employees for services	(762,577)	(676,846)	(1,439,423)
Net cash provided by operating activities	<u>3,644,011</u>	<u>847,314</u>	<u>4,491,325</u>
Cash flows from capital and related financing activities			
Purchase of capital assets	-	(34,254)	(34,254)
Current year construction of capital assets	(2,086,806)	(1,798,259)	(3,885,065)
Payment on interfund advance	-	(49,000)	(49,000)
Principal paid on capital debt	(236,625)	(194,531)	(431,156)
Interest paid on capital debt	(134,331)	(98,013)	(232,344)
Net cash used in capital and related financing activities	<u>(2,457,762)</u>	<u>(2,174,058)</u>	<u>(4,631,820)</u>
Net increase (decrease) in cash, cash equivalents and restricted cash	1,186,249	(1,326,744)	(140,495)
Cash, cash equivalents and restricted cash - beginning of year	<u>3,416,148</u>	<u>3,413,205</u>	<u>6,829,353</u>
Cash, cash equivalents and restricted cash - end of year	<u>\$ 4,602,397</u>	<u>\$ 2,086,461</u>	<u>\$ 6,688,859</u>
Reconciliation to Statement of Net Position:			
Cash and cash equivalents	4,317,504	2,048,145	6,365,649
Restricted cash	284,894	38,316	323,210
	<u>\$ 4,602,397</u>	<u>\$ 2,086,461</u>	<u>\$ 6,688,859</u>

CITY OF BRUNSWICK, MARYLAND
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2022

	<u>Business-Type Activities - Enterprise Funds</u>		
	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
Reconciliation of operating income to net cash provided by operating activities:			
Operating income	\$ 354,046	\$ 293,260	\$ 647,306
Adjustments to reconcile operating income to net cash provided by operating activities			
Depreciation	635,628	916,118	1,551,746
Bond premium	(11,027)	(7,719)	(18,746)
Net change in operating assets and liabilities			
Due from customers	(8,075)	(19,116)	(27,191)
Due from other governments	-	4,586	4,586
Other receivables	89,967	-	89,967
Other assets	7,997	-	7,997
Deferred outflows of resources	(60,030)	(61,284)	(121,314)
Accounts & retainage payable	(318,675)	60,437	(258,238)
Accrued liabilities	(14,332)	5,214	(9,118)
Escrow deposits	(1,740)	-	(1,740)
Net pension liability	(11,183)	(12,243)	(23,426)
Deferred inflows of resources	2,888,415	(238,919)	2,649,496
Interfund activity	93,020	(93,020)	-
Net cash provided by operating activities	<u>\$ 3,644,011</u>	<u>\$ 847,314</u>	<u>\$ 4,491,325</u>

CITY OF BRUNSWICK, MARYLAND
Notes to the Financial Statements
June 30, 2022

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

The City of Brunswick, Maryland (the City) was incorporated in 1890 and is currently organized under the provisions of a mayor-council form of government. The financial statements of the City have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units.

Accounting principles generally accepted in the United States of America require that the reporting entity include (1) the primary government, (2) organizations for which the primary government is financially accountable, and (3) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The criteria provided in Governmental Accounting Standards Board Codification Section 2100 have been considered and there are no agencies or entities which should be presented with the City.

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The City follows GASB 62 in applying GASB guidance to its proprietary activities, which incorporates Financial Accounting Standards Board statements and interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins issued on or before November 30, 1989, that do not conflict with or contradict GASB pronouncements.

Government-wide and Fund Financial Statements

The basic financial statements include both government-wide (based on the City as a whole) and fund financial statements. The statement of net position and the statement of activities report information about the City as a whole. For the most part, the effect of interfund activity has been removed from these statements. These statements include the financial activities of the primary government. The statements distinguish between those activities of the City that are governmental and those that are considered business-type activities.

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government-wide and Fund Financial Statements

The statement of net position presents the financial condition of the governmental and business-type activities of the City at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the City's governmental activities and for business-type activities of the City. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods and services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the City, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the City.

In the fund financial statements, financial transactions and accounts of the City are organized on the basis of funds. The operation of each fund is considered to be an independent fiscal and separate accounting entity, with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and managerial requirements.

The following is a brief description of the specific funds used by the City in fiscal year 2022:

Governmental Fund Types

General Fund – This fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The General Fund accounts for the normal recurring activities of the City, (i.e., public safety, public works, parks and recreation, general government, etc.). These activities are funded principally by property and income taxes on individuals and businesses, and grants from other governmental units.

Capital Projects Fund – This fund accounts for the purchase, construction or renovation of major general fixed assets over an extended period of time (other than those financed by the Proprietary Funds).

NOTE 1- **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Government-wide and Fund Financial Statements

Proprietary Fund Types

Enterprise Funds – Water and sewer services are accounted for in Enterprise Funds. The primary measurement focus is upon the determination of net income, financial position, and cash flow. The generally accepted accounting principles are similar to those used in the private business sector.

Measurement focus, basis of accounting, and financial statement presentation

The government-wide statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year in which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. This approach differs from the manner in which governmental fund financial statements are prepared. Therefore, governmental fund financial statements include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for the governmental fund.

Net position is reported as restricted when constraints placed on net position use are externally imposed by grantors or contributors. When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

Government fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when cash is received and when amounts to be received are both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The government considers all revenues as available if they are collected within 60 days after year-end.

Expenditures generally are recorded when the related liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

NOTE 1- **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Measurement focus, basis of accounting, and financial statement presentation

Business-type activities and all proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Budgets and Budgetary Accounting

The budget document is a comprehensive financial plan showing all revenues and expenditures expected for the General Fund, Capital Projects Fund, and the Proprietary Funds of the City. Budgets are adopted on an annual cycle for all funds, except the Capital Projects Fund, which adopts a project-length budget on an annual basis.

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

Department Heads submit their proposed operating and capital budgets for the fiscal year commencing the following July 1 to the City Administrator for review.

Department Heads work closely with the City Administrator to compile a Five-Year Capital Improvement Plan. A draft budget is then presented to Department Heads and the Finance Committee for review.

The draft budget is presented to the Mayor and upon preliminary approval by the Mayor, the City Administrator and Accountant present the budget to Mayor and Council.

Public hearings are required by law to be scheduled by City officials with approval of the Mayor and Council.

Prior to the commencement of the fiscal year, the property tax rate is set and the budget is adopted via special ordinance.

Appropriations lapse at the end of the fiscal year.

During the year, the Mayor and Council may amend the budget by ordinance.

NOTE 1- **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Cash, Cash Equivalents, Restricted Cash and Investments

For purposes of the statement of cash flows, the City considers cash on hand, demand deposits, money market accounts, the Maryland Local Governmental Investment Pool (MLGIP), and all highly liquid investments and debt instruments with maturities of three months or less from the date of acquisition to be cash and cash equivalents. Generally, cash resources of the individual funds are combined to form a pool of cash and investments. Investments consist primarily of certificates of deposit. Investments are carried at market value in all funds. Investment income earned as a result of pooling is distributed to the appropriate funds based on the ending balance of cash and investments of each fund.

Receivables and Uncollectible Accounts

Significant receivables include amounts from customers primarily for utility services. These receivables are due within one year. For the year ended June 30, 2022, the City determined that no allowance for uncollectible accounts was necessary as all accounts are deemed collectible.

Short-term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the statement of net position. Short-term interfund loans are classified as "interfund receivables/payables." Certain eliminations have been made to interfund activities, payables, and receivables. All internal balances in the statement of net position have been eliminated except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column. In the statement of activities, internal service fund transactions have been eliminated; however, those transactions between governmental and business-type activities have not been eliminated.

Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 2022 are recorded as prepaid items. In the governmental fund financial statements, reported prepaid items are equally offset in the fund balance as nonspendable, which indicates they do not constitute "available spendable resources" even though they are a component of total assets.

NOTE 1- **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Capital Assets

Capital assets are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. The capitalization threshold for infrastructure has been established at \$10,000. Capital assets purchased or acquired are recorded at cost or, if donated, at the estimated fair market value upon receipt. Depreciation of property and equipment is computed on the straight-line method for financial reporting purposes. Depreciation is provided for over the estimated useful lives of the assets based on the following guidelines:

Buildings	20 – 50 years
Improvements	10 – 50 years
Software	3 – 5 years
Vehicles	3 – 5 years
Machinery & equipment	3 – 10 years

Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation, compensatory, and sick pay benefits. Employees are entitled to receive payment for all unused vacation and compensatory hours at the conclusion of their employment. Accumulated vacation and compensatory hours are accrued when incurred in the government-wide and proprietary fund financial statements.

Deferred Outflows / Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until that period.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that period.

Fund Balance

The City has implemented GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions for its governmental funds. Under GASB Statement No. 54, fund balances are required to be reported according to the following classifications:

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Nonspendable fund balance – Includes amounts that cannot be spent because they are either not in spendable form, or, for legal or contractual reasons, must be kept intact. This classification includes inventories, prepaid amounts, assets held for sale, and long-term receivables.

Restricted fund balance – Constraints placed on the use of these resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or other governments; or are imposed by law (through constitutional provisions or enabling legislation).

Committed fund balance – Amounts that can only be used for specific purposes because of a formal action (resolution or ordinance) by the City's highest level of decision-making authority, the Mayor and Council. Committed fund balance in the governmental funds include \$53,095 in collected impact fees and \$48,018 for the Brunswick Heritage Museum.

Assigned fund balance – Amounts that are constrained by the City's intent to be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the Mayor and Council, or by an official to whom that authority has been given. With the exception of the General Fund, this is the residual fund balance classification for all governmental funds with positive balances. Assigned fund balance in the governmental funds include \$405,230 for the remaining capital lease obligations of eight separate capital leases.

Unassigned fund balance – This is the residual classification of the General Fund. Only the General Fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification, as the result of overspending for specific purposes for which amounts had been restricted, committed, or assigned.

When both restricted and unrestricted resources are available for use, it is the City's policy to use externally restricted resources first, then unrestricted resources – committed, assigned, and unassigned – in order as needed.

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of cost of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets, plus any proceeds remaining in cash and investments. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors, laws or regulations of other governments.

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Interfund Transactions

Quasi-external transactions are accounted for as revenues or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. For the year ended June 30, 2022, the General Fund transferred \$2,574,545 to the Capital Projects Fund to finance capital purchases and projects.

During fiscal year 2019, the General Fund advanced \$243,806 to the Sewer Fund for the purchase of a sewer camera. The Sewer Fund will make five annual payments of \$49,000 to the General Fund. As of June 30, 2022, \$47,806 was reported as an Advance from/to the General & Sewer Fund.

Estimates

The preparation of basic financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the basic financial statements and accompanying notes. Actual results could differ from those estimates.

Recently Issued Accounting Standards

In 2017, the Governmental Accounting Standards Board (GASB) issued Statement No. 87, *Leases* (GASB 87). The objective of GASB 87 is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. This Statement also will enhance the decision-usefulness of the information provided to financial statement users by requiring notes to financial statements related to the timing, significance, and purpose of a government's leasing arrangements.

The City has adopted GASB 87 for the year ended June 30, 2022. As a result of adoption, there was no effect on net position or fund balance amongst the government-wide or fund level financial statements, as the City had already accounted for its various leasing arrangements as capital leases and recognition on the respective Statement of Net Position.

NOTE 2- CASH, RESTRICTED CASH, INVESTMENTS, AND EQUITY IN POOL
INVESTED CASH

Credit Risk

Credit risk is defined as the risk that an issuer or other counterparts to an investment in debt securities will not fulfill its obligation. The City shall invest only in the following types of securities, which are authorized by the State:

- Obligations of U.S. governmental agencies
- Fully insured or collateralized certificates of deposit
- Repurchase agreements and reverse repurchase agreements not to exceed 360 days to stated maturity
- Bankers acceptances with the highest quality letter and numerical rating

Credit Risk

- Municipal securities with the highest quality letter and numerical rating
- Money market mutual funds containing securities of U.S. governmental agencies
- Local Government Investment Pool administered by the State Treasurer

The City's investment policy states that collateralization is required on bank accounts, certificates of deposit, and repurchase agreements at 102% of the market value of principal and accrued interest for balances not covered by the Federal Deposit Insurance Corporation (FDIC).

The City's investments have received the following ratings by Standard & Poor's: Maryland Local Government Investment Pool (MLGIP) rated AAAM. There are no ratings on the certificates of deposit.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. Custodial credit risk for investments exists when, in the event of the failure of the counterparty to a transaction, a government may be unable to recover the value of investment or collateral securities that are in the possession of an outside party. As of year-end, the City's carrying amount of deposits was \$7,335,704; the bank balance was \$7,624,204 and cash on hand was \$2,750. The City's deposits were fully covered by the Federal Deposit Insurance Corporation and collateral held by the pledging financial institution as of June 30, 2022.

Included in cash and cash equivalents, the City had \$140,744 invested in the Maryland Local Government Investment Pool (MLGIP) as of June 30, 2022.

The City's cash and investments as of June 30, 2022, as presented in the Statement of Net Position, reconciled to the City's deposits and investments, are as follows:

CITY OF BRUNSWICK, MARYLAND
Notes to the Financial Statements
June 30, 2022

NOTE 2- CASH, RESTRICTED CASH, INVESTMENTS, AND EQUITY IN POOL INVESTED CASH (Continued)

	Governmental Activities	Business-type Activities	Total
Cash and cash equivalents	\$ 299,149	\$ 6,365,649	\$ 6,664,798
Restricted cash and investments	<u>347,695</u>	<u>323,210</u>	<u>670,906</u>
	<u>\$ 646,844</u>	<u>\$ 6,688,859</u>	<u>\$ 7,335,704</u>

Custodial Credit Risk

	Governmental Activities	Business-type Activities	Total
Cash on hand	\$ 2,750	\$ -	\$ 2,750
Deposits in banks	168,677	6,688,859	6,857,536
Certificates of deposit	334,673	-	334,673
Investment pools (MLGIP)	<u>140,744</u>	<u>-</u>	<u>140,744</u>
	<u>\$ 646,844</u>	<u>\$ 6,688,859</u>	<u>\$ 7,335,704</u>

As of June 30, 2022, the City had the following investments:

<u>Investment Type (All funds)</u>	<u>Fair Value</u>	<u>Investment Maturities</u>		<u>% of Portfolio</u>
		<u>< 1 Year</u>	<u>1-5 Years</u>	
Certificate of deposit	\$ 312,494	\$ 317,772	\$ -	94.88%
Certificate of deposit restricted	<u>16,858</u>	<u>16,901</u>	<u>-</u>	<u>5.12%</u>
	<u>\$ 329,352</u>	<u>\$ 334,673</u>	<u>\$ -</u>	<u>100.00%</u>

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer, not applicable to investments issued or explicitly guaranteed by the U.S. government, investments in mutual funds, and external investment pools or other pooled investments. All of the City's portfolio is invested in debt instruments (certificates of deposit).

CITY OF BRUNSWICK, MARYLAND
Notes to the Financial Statements
June 30, 2022

NOTE 2- CASH, RESTRICTED CASH, INVESTMENTS, AND EQUITY IN POOL INVESTED CASH (Continued)

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The City's policy is not explicit as to how interest rate risk is managed. The interest rate in the MLGIP fluctuates throughout the year. The applicable interest rates as of June 30, 2022 were 1.3% for the MLGIP and between 0% and 2.0% for the certificates of deposit.

NOTE 3- UNEARNED REVENUE

Unearned revenue arises in governmental funds when revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenue also arises, in both governmental and proprietary funds, when resources are received by the government before it has a legal claim to them. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, revenue is recognized. Unearned revenue in the proprietary funds amounted to \$10,819,532 due to the government not having a legal claim to the funds.

NOTE 4- PROPERTY TAXES

The City's property taxes are levied each July 1 at rates enacted by the Mayor and Council on the total assessed value as determined by the Maryland State Department of Assessments and Taxation.

Property taxes become delinquent on October 1. Interest accrues at 1% monthly for delinquent property taxes. Tax liens on real property are sold at public auction the second Monday in May on taxes delinquent since October 1 of the current fiscal year. Total assessed value on which levies were made for the year ended June 30, 2022 was \$817,231,125. The property tax rate was \$0.41 per \$100 of assessed value.

CITY OF BRUNSWICK, MARYLAND
Notes to the Financial Statements
June 30, 2022

NOTE 5- CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2022 was as follows:

<u>Governmental Activities</u>	<u>Balance</u> <u>July 1, 2021</u>	<u>Additions</u>	<u>Disposals</u>	<u>Transfers</u>	<u>Balance</u> <u>June 30, 2022</u>
Capital assets, not being depreciated:					
Land and land improvements	\$ 537,574	\$ -	\$ -	\$ -	\$ 537,574
Historical Collections	58,736	-	-	-	58,736
Projects under construction	1,718,748	4,800,825	-	(360,906)	6,158,667
Total capital assets not being depreciated	<u>2,315,058</u>	<u>4,800,825</u>	<u>-</u>	<u>(360,906)</u>	<u>6,754,977</u>
Capital assets, being depreciated:					
Buildings	2,034,571	31,212	(363,849)	173,637	1,875,571
Improvements and infrastructure	11,156,425	1,388,598	(283,304)	187,269	12,448,988
Machinery and equipment	1,319,942	147,322	-	-	1,467,264
Vehicles	1,149,953	109,574	-	-	1,259,527
Software	88,025	-	-	-	88,025
Intangible right-to-use lease - equipment	257,297	-	-	-	257,297
Intangible right-to-use lease - vehicle	728,084	-	-	-	728,084
Total capital assets being depreciated	<u>16,734,297</u>	<u>1,676,706</u>	<u>(647,153)</u>	<u>360,906</u>	<u>18,124,756</u>
Less accumulated depreciation and amortization:					
Buildings	(771,714)	(42,634)	-	-	(814,348)
Improvements and infrastructure	(3,801,308)	(467,677)	-	-	(4,268,985)
Machinery and equipment	(964,100)	(71,607)	283,304	-	(752,403)
Vehicles	(813,305)	(91,355)	-	-	(904,660)
Software	(82,192)	(1,296)	-	-	(83,488)
Intangible right-to-use lease - equipment	(183,895)	(50,239)	-	-	(234,134)
Intangible right-to-use lease - vehicle	(227,341)	(152,638)	-	-	(379,979)
Total accumulated depreciation and amortization	<u>(6,843,855)</u>	<u>(877,446)</u>	<u>283,304</u>	<u>-</u>	<u>(7,437,997)</u>
Total capital assets being depreciated, net	<u>9,890,442</u>	<u>799,260</u>	<u>(363,849)</u>	<u>360,906</u>	<u>10,686,759</u>
Governmental Activities capital assets, net	<u>\$ 12,205,500</u>	<u>\$ 5,600,085</u>	<u>\$ (363,849)</u>	<u>\$ -</u>	<u>\$ 17,441,736</u>

Depreciation and amortization expense was charged to functions/programs as follows:

Governmental activities:

General government	\$ 70,188
Public safety	100,244
Public works	630,424
Parks and recreation	<u>76,590</u>
	<u>\$ 877,446</u>

CITY OF BRUNSWICK, MARYLAND
Notes to the Financial Statements
June 30, 2022

NOTE 5- CAPITAL ASSETS (Continued)

<u>Business-type Activities</u>	<u>Balance</u> <u>July 1, 2021</u>	<u>Additions</u>	<u>Disposals</u>	<u>Transfers</u>	<u>Balance</u> <u>June 30, 2022</u>
Capital assets, not being depreciated:					
Land and land improvements	\$ 28,068	\$ -	\$ -	\$ -	\$ 28,068
Projects under construction	1,390,339	3,885,065	-	(5,253,150)	22,254
Total capital assets not being depreciated	<u>1,418,407</u>	<u>3,885,065</u>	<u>-</u>	<u>(5,253,150)</u>	<u>50,322</u>
Capital assets, being depreciated:					
Buildings and improvements	9,089,874	-	-	-	9,089,874
Infrastructure	37,269,758	18,066	-	5,234,972	42,522,796
Machinery and equipment	2,598,678	16,188	-	18,178	2,633,044
Vehicles	119,412	-	-	-	119,412
Intangible right-to-use lease - equipment	52,011	-	-	-	52,011
Intangible right-to-use lease - vehicle	215,898	-	-	-	215,898
Total capital assets being depreciated	<u>49,345,631</u>	<u>34,254</u>	<u>-</u>	<u>5,253,150</u>	<u>54,633,035</u>
Less accumulated depreciation and amortization:					
Buildings and improvements	(8,674,771)	(97,860)	-	-	(8,772,631)
Infrastructure	(13,918,291)	(1,257,038)	-	-	(15,175,329)
Machinery and equipment	(1,792,432)	(134,583)	-	-	(1,927,015)
Vehicles	(110,560)	(8,853)	-	-	(119,413)
Intangible right-to-use lease - equipment	(37,303)	(10,233)	-	-	(47,536)
Intangible right-to-use lease - vehicle	(69,848)	(43,180)	-	-	(113,028)
Total accumulated depreciation and amortization	<u>(24,603,205)</u>	<u>(1,551,747)</u>	<u>-</u>	<u>-</u>	<u>(26,154,952)</u>
Total capital assets being depreciated, net	<u>24,742,426</u>	<u>(1,517,493)</u>	<u>-</u>	<u>5,253,150</u>	<u>28,478,083</u>
Business-type Activities capital assets, net	<u>\$ 26,160,833</u>	<u>\$ 2,367,572</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,528,405</u>

Depreciation and amortization expense was charged to functions/programs as follows:

Business-type activities

Water	\$ 635,629
Sewer	916,118
	<u>\$ 1,551,747</u>

CITY OF BRUNSWICK, MARYLAND
Notes to the Financial Statements
June 30, 2022

NOTE 6- LONG-TERM DEBT OBLIGATIONS

Debt outstanding as of June 30, 2022 is as follows:

<u>Governmental Activities Debt</u>	<u>Rate</u>	<u>Amount</u>
2012 Tax-Exempt Bond payable to PNC Bank Due 2030; Annual principal and interest payments fluctuate throughout the life of the bonds	2.90%	\$ 146,246
2019 Public Improvement Bonds to BB&T (15% allocated to Governmental Activities); Due 2039; Annual principal and interest payments fluctuate throughout the life of the bonds	2.00% - 5.00%	841,500
Capital Lease - IT equipment; Due 2022; Annual principal and interest payments of approximately \$18,000	6.30%	2,915
Capital Lease - security system; Due 2022; Annual principal and interest payments of approximately \$4,800	9.63%	2,255
Capital Lease - copier/printer equipment; Due 2022; Annual principal and interest payments of approximately \$10,600	2.56%	4,786
Capital Lease - imaging system; Due 2022; Annual principal and interest payments of approximately \$2,400	7.20%	1,168
Capital Lease - global search software; Due 2022; Annual principal and interest payments of approximately \$4,800	6.37%	1,177
Capital Lease - five vehicles; Due 2023; Annual principal and interest payments of approximately \$42,900, including residual value of \$37,816	16.07%	79,191
Capital Lease - keycard access and server; Due 2023; annual principal and interest payments of approximately \$1,410	9.87%	29,780
Capital Lease - four vehicles; Due 2025; annual principal and interest payments of approximately \$46,300, including residual value of \$31,182	20.16%	94,823
Capital Lease - Vac-Con truck; Due 2023; annual principal and interest payments of approximately \$46,400	3.56%	100,266
Capital Lease - three vehicles; Due 2026; Annual principal and interest payments of approximately \$28,800	22% - 25%	<u>83,351</u>
		<u>\$ 1,387,458</u>

CITY OF BRUNSWICK, MARYLAND
Notes to the Financial Statements
June 30, 2022

NOTE 6- LONG-TERM DEBT OBLIGATIONS (Continued)

Debt outstanding as of June 30, 2022 is as follows:

<u>Enterprise Debt</u>	<u>Rate</u>	<u>Amount</u>
2004 I&I Water Quality Bond to the Maryland Water Quality Financing Administration; Due 2024; Annual principal and interest payments of approximately \$27,000	0.40%	\$ 54,562
Drinking Water Bond - Reservoir Cover to the Maryland Water Quality Financing Administration; Due 2026; Annual principal and interest payments of approximately \$25,000	1.10%	73,142
2012 Tax-Exempt Bond payable to PNC Bank; Due 2030; Annual principal and interest payments fluctuate throughout the life of the bonds	2.90%	1,603,109
2019 Public Improvement Bonds to BB&T (85% allocated to Business-Type Activities); Due 2039; Annual principal and interest payments fluctuate throughout the life of the bonds	2.00% - 5.00%	4,768,500
Capital Lease - IT equipment; Due 2022; Annual principal and interest payments of approximately \$6,500	6.30%	1,018
Capital Lease - copier/printer equipment; Due 2022; Annual principal and interest payments of approximately \$1,000	2.56%	512
Capital Lease - security system; Due 2022; Annual principal and interest payments of approximately \$255	9.63%	121
Capital Lease - keycard access and server; Due 2023; annual principal and interest payments of approximately \$330	9.87%	6,936
Capital Lease - two vehicles; Due 2025; annual principal and interest payments of approximately \$11,500, including residual value of \$10,417	22.76%	20,188
Capital Lease - Vac-Con truck; Due 2023; annual principal and interest payments of approximately \$30,900	3.56%	<u>66,844</u>
Total Enterprise Fund Debt		<u>\$ 6,594,932</u>

CITY OF BRUNSWICK, MARYLAND
Notes to the Financial Statements
June 30, 2022

NOTE 6- LONG-TERM DEBT OBLIGATIONS (Continued)

Debt service requirements, including capital lease payments, are as follows:

	<u>General Government</u>		<u>Enterprise</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 209,448	\$ 66,073	\$ 442,632	\$ 218,130
2024	229,950	52,387	471,333	202,736
2025	96,600	39,583	412,671	182,710
2026	67,978	29,625	409,575	165,956
2027	57,582	24,042	424,688	148,405
2028-2032	283,399	81,445	1,927,068	480,407
2033-2037	264,000	39,481	1,496,000	223,728
2038-2042	178,501	6,629	1,010,965	37,562

Interest expense

For the year ended June 30, 2022, total interest was \$309,930 and reported as follows: interest expense of \$81,158 for governmental activities and \$228,772 for business-type activities. Cash paid for interest for business-type activities was \$232,344.

Changes in Long-Term Liabilities

During the year ended June 30, 2022 the following changes occurred in long-term liabilities:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due in 1 year</u>
Governmental activities:					
Bonds payable	\$ 1,032,819	\$ -	\$ (45,073)	\$ 987,746	\$ 45,072
Unamortized bond premium	95,935	-	(3,308)	92,627	-
Capital leases	<u>579,162</u>	-	<u>(179,450)</u>	<u>399,712</u>	<u>164,375</u>
Governmental activities - Long-term liabilities	<u>\$ 1,707,916</u>	<u>\$ -</u>	<u>\$ (227,831)</u>	<u>\$ 1,480,085</u>	<u>\$ 209,447</u>
Business-type activities:					
Bonds payable	\$ 6,883,553	\$ -	\$ (384,240)	\$ 6,499,313	\$ 384,240
Unamortized bond premium	543,631	-	(18,746)	524,885	-
Capital leases	<u>142,535</u>	-	<u>(46,916)</u>	<u>95,619</u>	<u>58,391</u>
Business-type activities - Long-term liabilities	<u>\$ 7,569,719</u>	<u>\$ -</u>	<u>\$ (449,902)</u>	<u>\$ 7,119,817</u>	<u>\$ 442,631</u>

CITY OF BRUNSWICK, MARYLAND
Notes to the Financial Statements
June 30, 2022

NOTE 6- LONG-TERM DEBT OBLIGATIONS (Continued)

During fiscal year 2007, the City issued \$36,310,000 in Special Obligation Bonds for the Brunswick Crossing Special Tax District. The bonds are not a liability to the City nor are they backed by the full faith and credit of the City. The City by Ordinance created a special tax district whereby a special tax will be levied by the City on real property located within the Special Tax District. The special taxes are expected to be levied in subsequent years.

NOTE 7- EMPLOYEE BENEFITS

Cost sharing Multiple Employer Pension Plan:

Plan description

All permanent employees of the City that work more than 500 hours per fiscal year are provided retirement benefits through the Employee's Contributory Pension System of the State of Maryland ("Pension System").

The Pension System is a defined-benefit plan and multiple employer system. The plan involves state-wide participation of employees from numerous other state and local governmental units. The system is administered by the Maryland State Retirement Agency pursuant to the Annotated Code of Maryland.

Effective July 2006, the City began participation in the State of Maryland's Alternate Contributory Pension Plan. Under this plan, members may retire after 30 years of service or the attainment of age 62 with five years of service, age 63 with four years of service, age 64 with three years of service or age 65 or over with two years of service. Employees are required to contribute 7% of their base salaries. The revised plan also requires an employer contribution from the City. The benefit formula changed as a result of the revisions to provide benefits based on service before and after June 30, 1998.

Effective July 2011, the City began participation in the State of Maryland's Reformed Contributory Pension Benefit. Under this benefit, members may retire at the attainment of age 65 with 10 years of service or based on the Rule of 90 (sum of age and service equal 90). All future permanent employees will participate in this plan.

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among Systems and employers.

CITY OF BRUNSWICK, MARYLAND
Notes to the Financial Statements
June 30, 2022

NOTE 7- EMPLOYEE BENEFITS (Continued)

The Maryland State Retirement and Pension System does not prepare or maintain separate actuarial reports for the participating governmental units. The Maryland State Retirement and Pension System issues a comprehensive annual financial report each year. The report can be obtained from the agency's office at:

Maryland State Retirement and Pension System
120 East Baltimore Street
Baltimore, Maryland 21202

The total contributions from the employees for the years ended June 30 were:

2013	\$144,206
2014	146,700
2015	154,964
2016	144,022
2017	151,976
2018	175,372
2019	191,873
2020	202,917
2021	225,028
2022	242,552

The City also contributed to the System, in amounts equal to 100% of the required contributions for the years ended June 30:

2013	\$109,297
2014	127,454
2015	138,013
2016	115,190
2017	108,053
2018	121,337
2019	146,025
2020	186,107
2021	215,548
2022	339,523

Total pension expense for the year ended June 30, 2022 was \$101,674.

CITY OF BRUNSWICK, MARYLAND
Notes to the Financial Statements
June 30, 2022

NOTE 7- EMPLOYEE BENEFITS (Continued)

Key actuarial methods and assumptions:

Actuarial Method	Entry Age Normal
Amortization Method	Level percentage of payroll, closed
Actuarial Valuation Date	June 30, 2021
Inflation	In the 2021 actuarial valuation, 2.60% general, 3.10% wage In the 2020 actuarial valuation, 2.60% general, 3.10% wage
Salary Increases	In the 2021 actuarial valuation, 2.75% to 9.25% In the 2020 actuarial valuation, 3.10% to 11.60%
Investment Rate of Return	In the 2021 actuarial valuation, 6.80% In the 2020 actuarial valuation, 7.40%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2019 valuation pursuant to the 2018 experience study for the period July 1, 2014 to June 30, 2018.
Mortality	Various versions of the Pub-2010 Mortality Tables for males and females with projected generational mortality improvements based on the MP-2018 fully generational mortality Improvements scale for males and females.

Investments

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return were adopted by the Board after considering input from the System's investment consultant(s) and actuary(s). For each major asset class that is included in the System's target asset allocation as of June 30, 2021, these best estimates are summarized in the following table:

CITY OF BRUNSWICK, MARYLAND
Notes to the Financial Statements
June 30, 2022

NOTE 7- EMPLOYEE BENEFITS (Continued)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Public Equity	37.0%	4.7%
Private Equity	13.0%	6.5%
Rate Sensitive	19.0%	-0.4%
Credit Opportunity	9.0%	2.6%
Real Assets	14.0%	4.2%
Absolute Return	<u>8.0%</u>	2.0%
Total	100.0%	

The above was the Board of Trustees' adopted asset allocation policy and best estimate of geometric real rates of return for each major asset class as of June 30, 2021. For the years ended June 30, 2021 and 2020, the annual money-weighted rate of return on pension plan investments, net of the pension plan investment expense, was 26.69% and 3.50%, respectively. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Discount rate

A single discount rate of 6.80% was used to measure the total pension liability. The single discount rate was based on the expected rate of return on pension plan investments of 6.80%. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the net pension liability

Regarding the sensitivity of the net pension liability to changes in the single discount rate, the following presents the plan's net pension liability, calculated using a single discount rate of 6.80%, as well as what the plan's net pension liability would be if it were calculated using a single discount rate that is 1-percentage-point lower or 1-percentage-point higher:

System	1% Decrease to 5.80%	Current Discount	1% Increase to 7.8%
Employees Pension (muni)	\$ 2,499,393	\$ 1,467,520	\$ 611,589

CITY OF BRUNSWICK, MARYLAND
Notes to the Financial Statements
June 30, 2022

NOTE 8- DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES

For the year ended June 30, 2022, the City reported deferred outflows and inflows of resources related to the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes of pension assumptions	\$ 235,892	\$ 45,271
Difference between actual and expected experience		120,371
Net difference between projected and actual earnings on pension plan investments	210,465	650,438
Change in proportionate share	224,869	549,723
City contributions subsequent to the measurement date	<u>339,523</u>	<u>-</u>
	<u>\$ 1,010,749</u>	<u>\$ 1,365,803</u>
Other deferred inflows:		
Connection charges		569,632
Unearned grant revenue - ARPA		3,106,106
Developer contributions		<u>7,143,794</u>
		<u>\$ 12,185,335</u>

Deferred outflows of resources of \$339,523 related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows for the years ending June 30:

2023	\$ 187,456
2024	161,676
2025	184,978
2026	167,710
2027	<u>(7,243)</u>
	<u>\$ 694,577</u>

NOTE 9- GRANTS FROM GOVERNMENTAL UNITS

Federal and state governmental units represent an important source of supplementary funding used to finance construction, maintenance, employment programs, and other activities beneficial to the community. The grants received by the City specify the purpose for which the grant funds are to be used, and such grants are subject to audit by the granting agency or its representative. For the year ended June 30, 2022, the City's federal grant expenditures did not exceed \$750,000; therefore, they are not subject to the Single Audit Act.

CITY OF BRUNSWICK, MARYLAND
Notes to the Financial Statements
June 30, 2022

NOTE 10- RISKS, COMMITMENTS AND CONTINGENCES

Grant Funds

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although it is believed by management that such disallowances will be immaterial.

Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City's general liability risks are financed through the City's participation in the Local Government Insurance Trust (LGIT). The City pays an annual premium to LGIT for its general insurance coverage. The City has coverage of \$1,000,000 for each occurrence under commercial general liability and automobile liability. The annual aggregate limit is \$3,000,000 under the commercial policy and is the most the Trust will pay under the City's agreement. In addition, the City carries property insurance limited to \$30,129,537. The City continues to carry commercial insurance for employee health, accident insurance and workers compensation. Settled claims resulting from these risks have not exceeded insurance coverage, and no significant reductions in insurance coverage have occurred in any of the past three fiscal years.

NOTE 12 - RESTRICTED NET POSITION

Restricted net position represents unspent bond proceeds restricted for specific capital projects for the Business-Type Activities. Unspent balances are as follows as of June 30, 2022:

Business-Type Activities	
Water Fund	\$ 274,583
Sewer Fund	<u>38,316</u>
	<u>\$ 312,899</u>

CITY OF BRUNSWICK, MARYLAND
Notes to the Financial Statements
June 30, 2022

NOTE 13- DEFICIT FUND BALANCE

The Capital Projects Fund had a deficit fund balance at June 30, 2022 of (\$627,807). This deficit will be financed through future revenues of the fund as they become available. At year-end, \$598,593 was recognized as deferred inflows representing future grant revenues to be recorded in fiscal year 2023.

NOTE 14- SUBSEQUENT EVENTS

Subsequent events are defined as events or transactions that occur after the Statement of Net Position date through the date that the financial statements are available to be issued. As of October ____, 2022, the date the financial statements were available to be issued, the City performed an evaluation and revealed no other material events or transactions which would require an adjustment or disclosure in the accompanying financial statements, except for the event noted below.

In July 2022, the City executed a lease agreement for four new vehicles for a 60 month term with a total commitment value of \$133,293.

In August 2022, the City received \$3,200,053 as the second payment from the American Rescue Plan Act.

In September 2022, the City executed a new lease agreement for IT equipment for a 63 month term with a total commitment value of \$177,156.

CITY OF BRUNSWICK, MARYLAND
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget to Actual - General Fund
For the Year Ended June 30, 2022

	Original Budget	Final Appropriated Budget	(Budgetary Basis) Actual	Variance with Final Budget- Positive (Negative)
REVENUES				
Taxes	\$ 4,395,014	\$ 4,595,014	\$ 4,798,409	\$ 203,395
Licenses and Permits	121,000	121,000	131,354	10,354
Intergovernmental Revenues	1,581,094	1,616,913	1,672,883	55,970
Service Charges				
User Fees	157,700	157,700	221,910	64,210
Waste Collection and Disposal	300,000	300,000	311,306	11,306
Total Service Charges	<u>457,700</u>	<u>457,700</u>	<u>533,216</u>	<u>75,516</u>
Fines and Forfeitures	14,500	14,500	16,384	1,884
Miscellaneous Revenues	323,500	323,500	350,152	26,652
Total Revenues	<u>\$ 6,892,808</u>	<u>\$ 7,128,627</u>	<u>\$ 7,502,398</u>	<u>\$ 373,772</u>
EXPENDITURES				
General Government				
Mayor & Council	\$ 91,000	\$ 91,000	\$ 125,877	\$ (34,877)
Financial Administration	920,000	920,000	970,835	(50,835)
Planning, Zoning, & Enforcement	462,400	462,400	463,139	(739)
Total General Government	<u>1,473,400</u>	<u>1,473,400</u>	<u>1,559,851</u>	<u>(86,452)</u>
Public Safety				
Police Department	1,904,200	1,904,200	1,799,462	104,738
Fire and Rescue Contributions	43,000	43,000	45,359	(2,359)
Total Public Safety	<u>1,947,200</u>	<u>1,947,200</u>	<u>1,844,821</u>	<u>102,380</u>
Public Works				
Highways and Streets	1,721,800	1,793,800	1,834,443	(40,643)
Total Public Works	<u>1,721,800</u>	<u>1,793,800</u>	<u>1,834,443</u>	<u>(40,643)</u>

The accompanying notes are an integral part of this schedule.

CITY OF BRUNSWICK, MARYLAND
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget to Actual - General Fund
For the Year Ended June 30, 2022

	Original Budget	Final Appropriated Budget	(Budgetary Basis) Actual	Variance with Final Budget- Positive (Negative)
Waste Collection and Disposal	360,000	412,000	449,009	(37,009)
Recreation and Culture				
Parks	116,700	80,700	108,738	(28,038)
Pool	90,500	90,500	100,880	(10,380)
Berlin Cemetery	5,000	5,000	-	5,000
Campground	26,300	26,300	23,793	2,507
Special Events	109,700	109,700	106,119	3,581
Total Recreation and Culture	348,200	312,200	339,530	(27,330)
Economic Development				
Economic Development	6,500	6,500	118,711	(112,211)
Economic Development Commission	-	-	-	-
MainStreet Program	103,900	103,900	-	103,900
Total Economic Development	110,400	110,400	118,711	(8,311)
Miscellaneous				
Contributions & Donations	147,300	147,300	54,907	92,393
Total Miscellaneous	147,300	147,300	54,907	92,393
Debt Service	311,000	311,000	305,681	5,319
Total Expenditures	6,419,300	6,507,300	6,506,953	347
Other Financing Sources (Uses)				
Transfers	(476,508)	(2,574,545)	(2,574,545)	-
Sale of capital assets	3,000	3,000	-	(3,000)
Total Other Financing Sources (Uses)	(473,508)	(2,571,545)	(2,574,545)	(3,000)
Budgeted use of Fund Balance	-	1,862,218	-	(1,862,218)
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (88,000)</u>	<u>\$ (1,579,100)</u>	<u>\$ (1,491,793)</u>

CITY OF BRUNSWICK, MARYLAND
Schedule of the City's Proportionate Share of the Net Pension Liability

For the Year Ended June 30	2022	2021	2020	2019	2018	2017	2016	2015
City's proportion of the net pension liability	0.009781964%	0.008680137%	0.007111082%	0.006084879%	0.004865486%	0.005913001%	0.006547945%	0.005469283%
City's proportionate share of the net pension liability	<u>\$ 1,467,520</u>	<u>\$ 1,961,829</u>	<u>\$ 1,466,704</u>	<u>\$ 1,276,705</u>	<u>\$ 1,147,964</u>	<u>\$ 1,395,115</u>	<u>\$ 1,360,775</u>	<u>\$ 970,619</u>
Covered-employee payroll	\$ 3,212,135	\$ 2,943,571	\$ 2,855,987	\$ 2,487,954	\$ 2,284,090	\$ 2,187,278	\$ 2,139,205	\$ 2,077,008
City's proportionate share of net pension liability as a percentage of its covered-employee payroll	<u>45.69%</u>	<u>66.65%</u>	<u>51.36%</u>	<u>51.32%</u>	<u>50.26%</u>	<u>63.78%</u>	<u>63.61%</u>	<u>46.73%</u>
Plan Fiduciary Net position as a % of total pension liability	<u>81.84%</u>	<u>70.72%</u>	<u>72.34%</u>	<u>71.18%</u>	<u>69.38%</u>	<u>65.79%</u>	<u>68.78%</u>	<u>71.87%</u>

CITY OF BRUNSWICK, MARYLAND
Schedule of Contributions and Related Ratios

For the Year Ended June 30	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$ 339,523	\$ 215,548	\$ 186,107	\$ 146,025	\$ 121,337	\$ 108,053	\$ 115,190	\$ 138,013
Actual contribution	(339,523)	(215,548)	(186,107)	(146,025)	(121,337)	(108,053)	(115,190)	(138,013)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 3,212,135	\$ 2,943,571	\$ 2,855,987	\$ 2,487,954	\$ 2,284,090	\$ 2,187,278	\$ 2,139,205	\$ 2,077,008
Contributions as a percentage of covered-employee payroll	10.57%	7.32%	6.52%	5.87%	5.31%	4.94%	5.38%	6.64%

The accompanying notes are an integral part of this schedule.
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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

**Mayor and City Council
City of Brunswick, Maryland**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, and each major fund, of the City of Brunswick, Maryland, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City of Brunswick, Maryland's basic financial statements, and have issued our report thereon dated October ____, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Brunswick, Maryland's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Brunswick, Maryland's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Brunswick, Maryland's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Brunswick, Maryland's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Signature

**DeLeon and Stang, CPAs and Advisors
Frederick, Maryland
October ____, 2022**

General Ledger

Budget Status



User: Rbruchey
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 Period: 4, 2023

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 30	Capital Project Fund							
Dept 30-106	Impact Fees							
R43	Charges-Impact Fees							
30-106-04-4323	Impact Fees-Municipal Facility	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R43 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R46	Charges-Public Safety							
30-106-04-4322	Impact Fees-Police	600.00	0.00	0.00	600.00	0.00	600.00	100.00
	R46 Sub Totals:	600.00	0.00	0.00	600.00	0.00	600.00	100.00
R50	Charges-Recreation							
30-106-04-4321	Impact Fees-Parks	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
	R50 Sub Totals:	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
	Revenue Sub Totals:	2,600.00	0.00	0.00	2,600.00	0.00	2,600.00	100.00
	Dept 106 Sub Totals:	-2,600.00	0.00	0.00	-2,600.00	0.00		
Dept 30-110	Grants - Federal Government							
R21	Grant-Public Safety							
30-110-03-4202	SHSP Homeland Security Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R21 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R30	Grants-Other Intergovernment							
30-110-03-4219	Miscellaneous Federal Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R30 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 110 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
Dept 30-111	Grants - State Government							
R22	Grant-Parks, Rec, Culture							
30-111-03-4251	Program Open Space Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
30-111-03-4252	Community Parks & Playgrounds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-111-03-4253	Preservation MD Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-111-03-4254	POS Grants-East Potomac	37,500.00	0.00	0.00	37,500.00	0.00	37,500.00	100.00
	R22 Sub Totals:	37,500.00	0.00	0.00	37,500.00	0.00	37,500.00	100.00
R23	Grant-Community Development							
30-111-03-4240	Community Legacy Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-111-03-4245	CDBG Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R23 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R30	Grants-Other Intergovernment							
30-111-03-4227	SHA Administrative Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-111-03-4260	MDE Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-111-03-4265	Cap from St-Martns CreekTunnel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-111-03-4266	Cap from St-13th Ave Pole Barn	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-111-03-4267	Cap from St - 811 W Potomac St	600,000.00	0.00	0.00	600,000.00	0.00	600,000.00	100.00
30-111-03-4268	Cap fr St-30-34 W Potomac-CDBG	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-111-03-4269	Miscellaneous State Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-111-03-4270	Cap fr St-Kaplon WPotomac-CDBG	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-111-03-4273	ARPA Grant	0.00	0.00	250,607.00	-250,607.00	0.00	-250,607.00	0.00
	R30 Sub Totals:	600,000.00	0.00	250,607.00	349,393.00	0.00	349,393.00	58.23
	Revenue Sub Totals:	637,500.00	0.00	250,607.00	386,893.00	0.00	386,893.00	60.69
	Dept 111 Sub Totals:	-637,500.00	0.00	-250,607.00	-386,893.00	0.00		
Dept 30-170	Investment Earnings							
R81	Investment Earnings							
30-170-06-4622	Interest-Impact Fees	0.00	0.00	5.93	-5.93	0.00	-5.93	0.00
	R81 Sub Totals:	0.00	0.00	5.93	-5.93	0.00	-5.93	0.00
	Revenue Sub Totals:	0.00	0.00	5.93	-5.93	0.00	-5.93	0.00
	Dept 170 Sub Totals:	0.00	0.00	-5.93	5.93	0.00		
Dept 30-173	Sales of Property							
R80	Miscellaneous Revenues							
30-173-06-4652	Sale of Building	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R80 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Dept 173 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
Dept 30-175	Other Revenues							
R85	Interfund Transfers							
30-175-08-5101	Transfers In from General Fund	407,000.00	0.00	0.00	407,000.00	0.00	407,000.00	100.00
	R85 Sub Totals:	407,000.00	0.00	0.00	407,000.00	0.00	407,000.00	100.00
	Revenue Sub Totals:	407,000.00	0.00	0.00	407,000.00	0.00	407,000.00	100.00
	Dept 175 Sub Totals:	-407,000.00	0.00	0.00	-407,000.00	0.00		
Dept 30-190	Long-term Debt Proceeds							
R86	Other Sources							
30-190-07-5000	Proceeds from New Debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R86 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 190 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
Dept 30-504	Finance & Administration							
E30	Project Outlays							
30-504-10-8003	Capital-Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-504-10-8005	Capital-Software Upgrade	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-504-10-8008	Capital-Building Improvements	7,000.00	0.00	0.00	7,000.00	0.00	7,000.00	100.00
30-504-10-8330	40 W Potomac St Project	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E30 Sub Totals:	7,000.00	0.00	0.00	7,000.00	0.00	7,000.00	100.00
	Expense Sub Totals:	7,000.00	0.00	0.00	7,000.00	0.00	7,000.00	100.00
	Dept 504 Sub Totals:	7,000.00	0.00	0.00	7,000.00	0.00		
Dept 30-520	Police Department							
E30	Project Outlays							
30-520-11-8003	Capital-Equipment	18,000.00	0.00	1,279.96	16,720.04	0.00	16,720.04	92.89
30-520-11-8004	Capital-Vehicles	0.00	32,458.00	32,458.00	-32,458.00	0.00	-32,458.00	0.00
30-520-11-8008	Capital-Building Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-520-11-8332	811 W Potomac St Project	500,000.00	1,115.97	271,938.12	228,061.88	543,364.30	-315,302.42	0.00
	E30 Sub Totals:	518,000.00	33,573.97	305,676.08	212,323.92	543,364.30	-331,040.38	0.00
	Expense Sub Totals:	518,000.00	33,573.97	305,676.08	212,323.92	543,364.30	-331,040.38	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Dept 520 Sub Totals:	518,000.00	33,573.97	305,676.08	212,323.92	543,364.30		
Dept 30-530	Public Works							
E30	Project Outlays							
30-530-12-8003	Capital-Equipment	227,000.00	0.00	77,129.00	149,871.00	63,264.00	86,607.00	38.15
30-530-12-8004	Capital-Vehicles	0.00	0.00	50,775.00	-50,775.00	0.00	-50,775.00	0.00
30-530-12-8008	Capital-Building Improvements	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
30-530-12-8009	Capital-Other Infrastructure	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-530-12-8305	Sidewalk Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-530-12-8310	Storm Water Management Project	140,000.00	0.00	0.00	140,000.00	0.00	140,000.00	100.00
30-530-12-8311	Blacktop Improvements	300,000.00	0.00	0.00	300,000.00	179,965.00	120,035.00	40.01
30-530-12-8315	MS4 Implementation Project	100,000.00	235.00	235.00	99,765.00	91,365.00	8,400.00	8.40
30-530-12-8320	1106 Petersville Rd	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-530-12-8331	13th Ave Pole Barn Project	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-530-12-8332	811 W Potomac St Project	500,000.00	1,115.97	254,573.12	245,426.88	468,475.91	-223,049.03	0.00
30-530-12-8333	23 S Virginia Ave Project	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-530-12-8334	Martin's Creek Tunnel Project	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-530-12-8425	Clean-Up - Mold & Flooding	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-530-12-8430	Meters Station	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-530-19-8325	ADA Curb Cuts-CDBG	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-530-19-8326	30,32,34 W Potomac Impr-CDBG	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-530-19-8327	Kaplon Bldg-W Potomac Impr-CDB	0.00	0.00	0.00	0.00	13,100.00	-13,100.00	0.00
30-530-19-8328	West B St StormWater Pipe-ARPA	0.00	0.00	94,547.00	-94,547.00	106,205.00	-200,752.00	0.00
30-530-19-8329	DelawareAv StrmWater Pipe-ARPA	0.00	0.00	156,060.00	-156,060.00	44,679.00	-200,739.00	0.00
	E30 Sub Totals:	1,277,000.00	1,350.97	633,319.12	643,680.88	967,053.91	-323,373.03	0.00
	Expense Sub Totals:	1,277,000.00	1,350.97	633,319.12	643,680.88	967,053.91	-323,373.03	0.00
	Dept 530 Sub Totals:	1,277,000.00	1,350.97	633,319.12	643,680.88	967,053.91		
Dept 30-540	Parks							
E30	Project Outlays							
30-540-18-8500	Park Improvement Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-540-18-8501	Sports Complex Improvements	100,000.00	1,806.50	1,806.50	98,193.50	0.00	98,193.50	98.19
30-540-18-8502	CSX Open Space Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-540-18-8513	CityPark Building Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-540-18-8514	Brunswick Welcome Arch	0.00	0.00	3,621.54	-3,621.54	0.00	-3,621.54	0.00
30-540-19-8505	Caboose/WB Tower-CLG	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-540-19-8509	WB Tower move	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-540-19-8510	E Potmac Park Proj (POS Grant)	50,000.00	0.00	0.00	50,000.00	0.00	50,000.00	100.00
30-540-19-8511	LL Fields Complex (POS) Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-540-19-8512	City Park Playground	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-540-19-8513	Playground Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
30-540-19-8514	Gum Springs Footbridge	0.00	0.00	2,300.97	-2,300.97	0.00	-2,300.97	0.00
30-540-19-8515	Sports Complex Toilets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-540-19-8516	City Park Trail	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E30 Sub Totals:	150,000.00	1,806.50	7,729.01	142,270.99	0.00	142,270.99	94.85
	Expense Sub Totals:	150,000.00	1,806.50	7,729.01	142,270.99	0.00	142,270.99	94.85
	Dept 540 Sub Totals:	150,000.00	1,806.50	7,729.01	142,270.99	0.00		
Dept 30-543	Swimming Pool							
E30	Project Outlays							
30-543-18-8551	Swimming Pool Improvements	0.00	0.00	0.00	0.00	3,145.00	-3,145.00	0.00
	E30 Sub Totals:	0.00	0.00	0.00	0.00	3,145.00	-3,145.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	3,145.00	-3,145.00	0.00
	Dept 543 Sub Totals:	0.00	0.00	0.00	0.00	3,145.00		
Dept 30-545	Campground							
E30	Project Outlays							
30-545-18-8581	Campground Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E30 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 545 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
	Fund Revenue Sub Totals:	1,047,100.00	0.00	250,612.93	796,487.07	0.00	796,487.07	76.07
	Fund Expense Sub Totals:	1,952,000.00	36,731.44	946,724.21	1,005,275.79	1,513,563.21	-508,287.42	0.00
	Fund 30 Sub Totals:	904,900.00	36,731.44	696,111.28	208,788.72	1,513,563.21		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Revenue Totals:	1,047,100.00	0.00	250,612.93	796,487.07	0.00	796,487.07	76.07
	Expense Totals:	1,952,000.00	36,731.44	946,724.21	1,005,275.79	1,513,563.21	-508,287.42	0.00
	Report Totals:	904,900.00	36,731.44	696,111.28	208,788.72	1,513,563.21		

General Ledger

Budget Status



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 Period: 4, 2023

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 10	General Fund							
Dept 10-101	Local Property Tax							
R01	Taxes							
10-101-01-4002	Real Estate Taxes	3,684,434.00	0.00	1,859,214.50	1,825,219.50	0.00	1,825,219.50	49.54
10-101-01-4004	Additions & Abatements	11,686.00	0.00	-6,073.99	17,759.99	0.00	17,759.99	151.98
10-101-01-4005	Penalty/Int-Delinquent Taxes	32,000.00	230.96	280.09	31,719.91	0.00	31,719.91	99.12
10-101-01-4006	Discount Allowed on Taxes	-38,697.00	-686.39	-42,526.57	3,829.57	0.00	3,829.57	-9.90
10-101-01-4008	Refunds on Real Estate Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-101-01-4009	Homeowners Credit-Property Tax	6,841.00	1,754.65	4,754.37	2,086.63	0.00	2,086.63	30.50
10-101-01-4010	Real Estate Taxes-Public UT	6,683.00	0.00	0.00	6,683.00	0.00	6,683.00	100.00
	R01 Sub Totals:	3,702,947.00	1,299.22	1,815,648.40	1,887,298.60	0.00	1,887,298.60	50.97
	Revenue Sub Totals:	3,702,947.00	1,299.22	1,815,648.40	1,887,298.60	0.00	1,887,298.60	50.97
	Dept 101 Sub Totals:	-3,702,947.00	-1,299.22	-1,815,648.40	-1,887,298.60	0.00		
Dept 10-102	Income Taxes							
R01	Taxes							
10-102-01-4030	Income Taxes	1,300,000.00	11,201.01	63,607.64	1,236,392.36	0.00	1,236,392.36	95.11
	R01 Sub Totals:	1,300,000.00	11,201.01	63,607.64	1,236,392.36	0.00	1,236,392.36	95.11
	Revenue Sub Totals:	1,300,000.00	11,201.01	63,607.64	1,236,392.36	0.00	1,236,392.36	95.11
	Dept 102 Sub Totals:	-1,300,000.00	-11,201.01	-63,607.64	-1,236,392.36	0.00		
Dept 10-103	Other Local Taxes							
R01	Taxes							
10-103-01-4040	Admission & Amusement Taxes	10,000.00	43,528.44	43,528.44	-33,528.44	0.00	-33,528.44	0.00
10-103-01-4041	Public Utility Taxes	129,000.00	0.00	79,547.44	49,452.56	0.00	49,452.56	38.34
	R01 Sub Totals:	139,000.00	43,528.44	123,075.88	15,924.12	0.00	15,924.12	11.46
	Revenue Sub Totals:	139,000.00	43,528.44	123,075.88	15,924.12	0.00	15,924.12	11.46

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Dept 103 Sub Totals:	-139,000.00	-43,528.44	-123,075.88	-15,924.12	0.00		
Dept 10-105	Licenses & Permits							
R11	Franchise Fees							
10-105-02-4063	Profession&Occupation Licenses	9,000.00	118.49	471.62	8,528.38	0.00	8,528.38	94.76
10-105-02-4064	Cable Television Franchise Fee	120,000.00	0.00	0.00	120,000.00	0.00	120,000.00	100.00
	R11 Sub Totals:	129,000.00	118.49	471.62	128,528.38	0.00	128,528.38	99.63
	Revenue Sub Totals:	129,000.00	118.49	471.62	128,528.38	0.00	128,528.38	99.63
	Dept 105 Sub Totals:	-129,000.00	-118.49	-471.62	-128,528.38	0.00		
Dept 10-110	Grants - Federal Government							
R21	Grant-Public Safety							
10-110-03-4202	SHSP Homeland Security Grant	9,800.00	0.00	0.00	9,800.00	0.00	9,800.00	100.00
	R21 Sub Totals:	9,800.00	0.00	0.00	9,800.00	0.00	9,800.00	100.00
R30	Grants-Other Intergovernment							
10-110-03-4201	FEMA Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-110-03-4219	Miscellaneous Federal Grants	8,000.00	0.00	1,579.55	6,420.45	0.00	6,420.45	80.26
	R30 Sub Totals:	8,000.00	0.00	1,579.55	6,420.45	0.00	6,420.45	80.26
	Revenue Sub Totals:	17,800.00	0.00	1,579.55	16,220.45	0.00	16,220.45	91.13
	Dept 110 Sub Totals:	-17,800.00	0.00	-1,579.55	-16,220.45	0.00		
Dept 10-111	Grants - State Government							
R20	Intergovernmental							
10-111-03-4230	Highway User Revenue	358,000.00	0.00	0.11	357,999.89	0.00	357,999.89	100.00
10-111-03-4231	HUR Supplemental	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R20 Sub Totals:	358,000.00	0.00	0.11	357,999.89	0.00	357,999.89	100.00
R21	Grant-Public Safety							
10-111-03-4221	State Aid Police Protection	95,000.00	29,067.00	29,067.00	65,933.00	0.00	65,933.00	69.40
10-111-03-4222	Other GOCCP Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-111-03-4225	SHA Enforcement Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R21 Sub Totals:	95,000.00	29,067.00	29,067.00	65,933.00	0.00	65,933.00	69.40
R23	Grant-Community Development							
10-111-03-4235	Berlin Cemetary Rehab Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-111-03-4236	Heritage Museum Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-111-03-4240	Community Legacy Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
10-111-03-4245	CDBG Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R23 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R30	Grants-Other Intergovernment							
10-111-03-4261	Chesapeake Bay Trust	0.00	0.00	9,450.00	-9,450.00	0.00	-9,450.00	0.00
10-111-03-4273	ARPA Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R30 Sub Totals:	0.00	0.00	9,450.00	-9,450.00	0.00	-9,450.00	0.00
	Revenue Sub Totals:	453,000.00	29,067.00	38,517.11	414,482.89	0.00	414,482.89	91.50
	Dept 111 Sub Totals:	-453,000.00	-29,067.00	-38,517.11	-414,482.89	0.00		
Dept 10-112	Grants - County Government							
R20	Intergovernmental							
10-112-03-4271	Tax Equity-Frederick County	1,215,166.00	303,791.50	607,583.00	607,583.00	0.00	607,583.00	50.00
	R20 Sub Totals:	1,215,166.00	303,791.50	607,583.00	607,583.00	0.00	607,583.00	50.00
R21	Grant-Public Safety							
10-112-03-4275	County Alcohol/Tobacco Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-112-03-4276	Marijuana Educaton Reimb Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R21 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R30	Grants-Other Intergovernment							
10-112-03-4274	County Financial Corp. Grant	1,100.00	0.00	1,103.17	-3.17	0.00	-3.17	0.00
10-112-03-4280	TRIPP Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-112-03-4289	Miscellaneous County Grants	50,000.00	0.00	0.00	50,000.00	0.00	50,000.00	100.00
	R30 Sub Totals:	51,100.00	0.00	1,103.17	49,996.83	0.00	49,996.83	97.84
	Revenue Sub Totals:	1,266,266.00	303,791.50	608,686.17	657,579.83	0.00	657,579.83	51.93
	Dept 112 Sub Totals:	-1,266,266.00	-303,791.50	-608,686.17	-657,579.83	0.00		
Dept 10-130	General Government Charges							
R05	Developer Agreements							
10-130-04-4345	Reimbursements from Developers	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R05 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R41	Charges-General Government							
10-130-04-4401	Admin Svcs-Copies,Notary,Faxes	200.00	20.00	120.00	80.00	0.00	80.00	40.00
10-130-04-4403	NSF Check Fee	35.00	0.00	175.00	-140.00	0.00	-140.00	0.00
	R41 Sub Totals:	235.00	20.00	295.00	-60.00	0.00	-60.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R42	Charges-Zoning & Planning							
10-130-04-4340	Zoning Fees	15,000.00	725.00	3,675.00	11,325.00	0.00	11,325.00	75.50
10-130-04-4341	Consulting Review Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-130-04-4342	Development Review Fee	30,000.00	23,765.00	46,012.00	-16,012.00	0.00	-16,012.00	0.00
10-130-04-4344	Appeals Filing Fee	0.00	0.00	1,425.00	-1,425.00	0.00	-1,425.00	0.00
	R42 Sub Totals:	45,000.00	24,490.00	51,112.00	-6,112.00	0.00	-6,112.00	0.00
	Revenue Sub Totals:	45,235.00	24,510.00	51,407.00	-6,172.00	0.00	-6,172.00	0.00
	Dept 130 Sub Totals:	-45,235.00	-24,510.00	-51,407.00	6,172.00	0.00		
Dept 10-132 R46	Public Safety Charges							
10-132-04-4410	Charges-Public Safety Police Reports	200.00	30.00	125.00	75.00	0.00	75.00	37.50
	R46 Sub Totals:	200.00	30.00	125.00	75.00	0.00	75.00	37.50
	Revenue Sub Totals:	200.00	30.00	125.00	75.00	0.00	75.00	37.50
	Dept 132 Sub Totals:	-200.00	-30.00	-125.00	-75.00	0.00		
Dept 10-134 R47	PublicWorks/Highways & Streets							
10-134-04-4439	Charges-Streets,Sidewalks Inspection Fees	0.00	120.00	180.00	-180.00	0.00	-180.00	0.00
	R47 Sub Totals:	0.00	120.00	180.00	-180.00	0.00	-180.00	0.00
R48	Charges-Parking							
10-134-04-4420	Parking Meter Collections	7,000.00	5.40	1,222.00	5,778.00	0.00	5,778.00	82.54
10-134-04-4421	Parking Permits	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R48 Sub Totals:	7,000.00	5.40	1,222.00	5,778.00	0.00	5,778.00	82.54
R86	Other Sources							
10-134-04-4423	Infrastructure Insurnce Reimb	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R86 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	7,000.00	125.40	1,402.00	5,598.00	0.00	5,598.00	79.97
	Dept 134 Sub Totals:	-7,000.00	-125.40	-1,402.00	-5,598.00	0.00		
Dept 10-140 R60	Utility Service Charges							
10-140-04-4431	Charges-Utility Interest-UT bills	30.00	0.00	11.47	18.53	0.00	18.53	61.77
10-140-04-4436	Tipping Fees	363,000.00	132.60	87,626.89	275,373.11	0.00	275,373.11	75.86

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
10-140-04-4437	Recycling/Bulk Trash/Compost	5,000.00	0.00	1,819.87	3,180.13	0.00	3,180.13	63.60
10-140-04-4441	Settlement Charges	13,000.00	1,000.00	5,500.00	7,500.00	0.00	7,500.00	57.69
10-140-04-4442	Refund-Utility Bills	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-140-04-4443	Administrative UT Write-offs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R60 Sub Totals:	381,030.00	1,132.60	94,958.23	286,071.77	0.00	286,071.77	75.08
	Revenue Sub Totals:	381,030.00	1,132.60	94,958.23	286,071.77	0.00	286,071.77	75.08
	Dept 140 Sub Totals:	-381,030.00	-1,132.60	-94,958.23	-286,071.77	0.00		
Dept 10-150 R50	Recreation Charges Charges-Recreation							
10-150-04-4505	Railroad Days Festival Revenue	14,000.00	-3,525.00	-1,550.00	15,550.00	0.00	15,550.00	111.07
10-150-04-4506	Veterans Day Parade Revenue	1,200.00	1,105.00	1,200.00	0.00	0.00	0.00	0.00
10-150-04-4508	Pool Admissions	16,000.00	0.00	17,790.76	-1,790.76	0.00	-1,790.76	0.00
10-150-04-4510	Pool Lessons	4,000.00	0.00	-325.00	4,325.00	0.00	4,325.00	108.13
10-150-04-4512	Pool Passes	8,000.00	0.00	735.00	7,265.00	0.00	7,265.00	90.81
10-150-04-4513	Pool Rentals & Lease Payments	1,200.00	0.00	1,850.00	-650.00	0.00	-650.00	0.00
10-150-04-4514	Campground Rentals & Lease	54,600.00	4,416.67	17,666.68	36,933.32	0.00	36,933.32	67.64
10-150-04-4516	City Park Building Rental	4,000.00	895.00	2,760.00	1,240.00	0.00	1,240.00	31.00
10-150-04-4517	City Park Building Deposits	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-150-04-4519	July 4 Festival Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R50 Sub Totals:	103,000.00	2,891.67	40,127.44	62,872.56	0.00	62,872.56	61.04
	Revenue Sub Totals:	103,000.00	2,891.67	40,127.44	62,872.56	0.00	62,872.56	61.04
	Dept 150 Sub Totals:	-103,000.00	-2,891.67	-40,127.44	-62,872.56	0.00		
Dept 10-160 R70	Fines & Forfeitures Fines & Forfeitures							
10-160-05-4600	Property Abatements	5,000.00	2,234.76	6,189.71	-1,189.71	0.00	-1,189.71	0.00
10-160-05-4605	Civil Citations	5,000.00	0.00	625.00	4,375.00	0.00	4,375.00	87.50
10-160-05-4606	Confiscations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-160-05-4607	Parking Fines	1,500.00	10.00	180.00	1,320.00	0.00	1,320.00	88.00
10-160-05-4610	Restitution	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R70 Sub Totals:	11,500.00	2,244.76	6,994.71	4,505.29	0.00	4,505.29	39.18
	Revenue Sub Totals:	11,500.00	2,244.76	6,994.71	4,505.29	0.00	4,505.29	39.18
	Dept 160 Sub Totals:	-11,500.00	-2,244.76	-6,994.71	-4,505.29	0.00		
Dept 10-170	Investment Earnings							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R81	Investment Earnings							
10-170-06-4620	Interest-Investment	2,500.00	0.00	700.60	1,799.40	0.00	1,799.40	71.98
10-170-06-4621	Interest-Bank	0.00	0.00	720.10	-720.10	0.00	-720.10	0.00
	R81 Sub Totals:	2,500.00	0.00	1,420.70	1,079.30	0.00	1,079.30	43.17
	Revenue Sub Totals:	2,500.00	0.00	1,420.70	1,079.30	0.00	1,079.30	43.17
	Dept 170 Sub Totals:	-2,500.00	0.00	-1,420.70	-1,079.30	0.00		
Dept 10-171	Rents & Concessions							
R82	Rental Income							
10-171-06-4630	Rental Income	4,000.00	0.00	1,100.00	2,900.00	0.00	2,900.00	72.50
10-171-06-4631	Rental Income-102 W Potomac St	72,000.00	4,214.15	21,104.60	50,895.40	0.00	50,895.40	70.69
	R82 Sub Totals:	76,000.00	4,214.15	22,204.60	53,795.40	0.00	53,795.40	70.78
	Revenue Sub Totals:	76,000.00	4,214.15	22,204.60	53,795.40	0.00	53,795.40	70.78
	Dept 171 Sub Totals:	-76,000.00	-4,214.15	-22,204.60	-53,795.40	0.00		
Dept 10-172	Contributions & Donations							
R83	Contributions-Non-Govt							
10-172-06-4709	Misc.Grants/Donations-Non-Govt	500.00	0.00	0.00	500.00	0.00	500.00	100.00
	R83 Sub Totals:	500.00	0.00	0.00	500.00	0.00	500.00	100.00
	Revenue Sub Totals:	500.00	0.00	0.00	500.00	0.00	500.00	100.00
	Dept 172 Sub Totals:	-500.00	0.00	0.00	-500.00	0.00		
Dept 10-173	Sales of Property							
R80	Miscellaneous Revenues							
10-173-06-4650	Sale of Vehicle/Equipment	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
10-173-06-4651	Sale of Lots/Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R80 Sub Totals:	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
	Revenue Sub Totals:	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
	Dept 173 Sub Totals:	-2,000.00	0.00	0.00	-2,000.00	0.00		
Dept 10-175	Other Revenues							
R80	Miscellaneous Revenues							
10-175-06-4643	Scrap Metal-Public Works	500.00	0.00	276.00	224.00	0.00	224.00	44.80
10-175-06-4690	Cash Over/Under	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
10-175-06-4692	Employee Paid Health Insurance	79,400.00	6,108.30	25,314.73	54,085.27	0.00	54,085.27	68.12
10-175-06-4693	Refund-Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-175-06-4694	Discounts for Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-175-06-4697	Refunds & Rebates	31,300.00	0.00	15,533.51	15,766.49	0.00	15,766.49	50.37
10-175-06-4698	Reimbursements	20,000.00	0.00	4,454.08	15,545.92	0.00	15,545.92	77.73
10-175-06-4699	Miscellaneous Revenue	5,835.00	0.00	0.00	5,835.00	0.00	5,835.00	100.00
10-175-06-4701	State Retirement Credit	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R80 Sub Totals:	137,035.00	6,108.30	45,578.32	91,456.68	0.00	91,456.68	66.74
	Revenue Sub Totals:	137,035.00	6,108.30	45,578.32	91,456.68	0.00	91,456.68	66.74
	Dept 175 Sub Totals:	-137,035.00	-6,108.30	-45,578.32	-91,456.68	0.00		
Dept 10-190 R86	Long-term Debt Proceeds Other Sources							
10-190-07-5000	Proceeds from New Debt	234,610.00	0.00	133,293.40	101,316.60	0.00	101,316.60	43.19
	R86 Sub Totals:	234,610.00	0.00	133,293.40	101,316.60	0.00	101,316.60	43.19
	Revenue Sub Totals:	234,610.00	0.00	133,293.40	101,316.60	0.00	101,316.60	43.19
	Dept 190 Sub Totals:	-234,610.00	0.00	-133,293.40	-101,316.60	0.00		
Dept 10-501 E01	Mayor & Council Personnel Costs							
10-501-10-6000	Salaries	31,200.00	2,600.00	10,400.00	20,800.00	0.00	20,800.00	66.67
10-501-10-6020	Social Security	2,000.00	161.20	644.80	1,355.20	0.00	1,355.20	67.76
10-501-10-6021	Medicare	500.00	37.70	150.80	349.20	0.00	349.20	69.84
10-501-10-6025	Pension Expense	3,900.00	0.00	0.00	3,900.00	0.00	3,900.00	100.00
10-501-10-6030	Workers Compensation	389.00	0.00	328.00	61.00	0.00	61.00	15.68
	E01 Sub Totals:	37,989.00	2,798.90	11,523.60	26,465.40	0.00	26,465.40	69.67
E10	Operating Expenses							
10-501-10-6101	Legal Fees	12,000.00	0.00	798.00	11,202.00	0.00	11,202.00	93.35
10-501-10-6104	Consultant Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-501-10-6109	Dues & Subscriptions	6,150.00	438.00	6,867.36	-717.36	0.00	-717.36	0.00
10-501-10-6112	Annual Service Contracts	6,000.00	0.00	0.00	6,000.00	0.00	6,000.00	100.00
10-501-10-6114	Insurance-Liability,Auto,Prop.	20,000.00	0.00	8,022.00	11,978.00	2,245.00	9,733.00	48.67
10-501-10-6120	Office Supplies	200.00	0.00	13.77	186.23	0.00	186.23	93.12
10-501-10-6121	Operating Expense	4,000.00	831.48	1,034.09	2,965.91	1,578.00	1,387.91	34.70
10-501-10-6122	Wireless Phones & Data	700.00	0.00	0.00	700.00	0.00	700.00	100.00
10-501-10-6125	Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-501-10-6132	Training & Seminars	6,000.00	0.00	1,980.25	4,019.75	0.00	4,019.75	67.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
10-501-10-6133	Travel & Meals	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-501-10-6137	Senior Center Vehicle Fuel	100.00	0.00	0.00	100.00	0.00	100.00	100.00
10-501-10-6138	Water Utility Expense	11,500.00	0.00	119.41	11,380.59	0.00	11,380.59	98.96
10-501-10-6143	Employee Awards	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00	100.00
10-501-10-6300	Information Technology	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
10-501-10-6301	IT Network Admin Consultant	2,500.00	236.63	984.78	1,515.22	0.00	1,515.22	60.61
10-501-10-6603	Cleaning Services	7,000.00	500.00	2,000.00	5,000.00	1,000.00	4,000.00	57.14
10-501-10-6805	Election Judges	6,000.00	0.00	2,795.00	3,205.00	1,780.00	1,425.00	23.75
10-501-10-6806	Christmas Lights Contest	800.00	0.00	0.00	800.00	0.00	800.00	100.00
10-501-10-6813	Civic Contrib&Comm Youth Progr	4,500.00	0.00	1,500.00	3,000.00	0.00	3,000.00	66.67
10-501-10-6814	Youth Advisory Council	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
10-501-10-6815	Senior Center	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
10-501-10-6816	Heritage Museum	15,000.00	0.00	0.00	15,000.00	0.00	15,000.00	100.00
10-501-10-6817	Beacon(Food Bank)	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
10-501-10-6819	Brunswcl PreservationCommittee	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-501-10-6820	Distinguished Citizens Award	2,000.00	2,649.06	3,006.02	-1,006.02	0.00	-1,006.02	0.00
10-501-10-6821	Park Heights Cemetery	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00	100.00
10-501-10-6822	102 W Potomac OperatingExpense	10,000.00	516.32	6,221.09	3,778.91	0.00	3,778.91	37.79
10-501-10-6823	History Commission	4,035.00	0.00	1,215.00	2,820.00	0.00	2,820.00	69.89
	E10 Sub Totals:	135,485.00	5,171.49	36,556.77	98,928.23	6,603.00	92,325.23	68.14
E30	Project Outlays							
10-501-10-8001	Project Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E30 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	173,474.00	7,970.39	48,080.37	125,393.63	6,603.00	118,790.63	68.48
	Dept 501 Sub Totals:	173,474.00	7,970.39	48,080.37	125,393.63	6,603.00		
Dept 10-504	Finance & Administration							
E01	Personnel Costs							
10-504-10-6000	Salaries	555,200.00	39,901.10	161,249.16	393,950.84	0.00	393,950.84	70.96
10-504-10-6001	Salaries Overtime-Regular	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-504-10-6015	Salaries-Holiday Salaried	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-504-10-6016	Salaries Transferred In	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-504-10-6017	Salaries Transferred Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-504-10-6020	Social Security	35,000.00	2,447.26	9,888.89	25,111.11	0.00	25,111.11	71.75
10-504-10-6021	Medicare	8,300.00	572.34	2,312.73	5,987.27	0.00	5,987.27	72.14
10-504-10-6022	Health,Dental,&Vision Premiums	59,150.00	4,520.00	19,444.27	39,705.73	0.00	39,705.73	67.13
10-504-10-6023	Fringe Benefits Transferred In	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-504-10-6024	Fringe Benefits Transferred Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-504-10-6025	Pension Expense	56,300.00	0.00	0.00	56,300.00	0.00	56,300.00	100.00
10-504-10-6026	Life Insurance-ER Paid	500.00	0.00	95.94	404.06	0.00	404.06	80.81

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
10-504-10-6030	Workers Compensation	2,036.00	0.00	1,717.00	319.00	0.00	319.00	15.67
10-504-10-6031	Post Employment Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-504-10-6050	Accrued Leave	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E01 Sub Totals:	716,486.00	47,440.70	194,707.99	521,778.01	0.00	521,778.01	72.82
E10	Operating Expenses							
10-504-10-6100	Advertising & Printing	2,000.00	0.00	2,824.90	-824.90	0.00	-824.90	0.00
10-504-10-6101	Legal Fees	10,000.00	2,340.00	4,404.00	5,596.00	0.00	5,596.00	55.96
10-504-10-6103	Bank Service Fees	50,000.00	15.00	13,141.24	36,858.76	0.00	36,858.76	73.72
10-504-10-6104	Consultant Fees	500.00	682.81	732.81	-232.81	0.00	-232.81	0.00
10-504-10-6105	Payroll Service	15,000.00	897.28	3,876.04	11,123.96	0.00	11,123.96	74.16
10-504-10-6106	Granicus Maintenance Fees	11,000.00	940.57	3,734.85	7,265.15	0.00	7,265.15	66.05
10-504-10-6109	Dues & Subscriptions	2,500.00	0.00	727.03	1,772.97	0.00	1,772.97	70.92
10-504-10-6112	Annual Service Contracts	41,000.00	-11.62	26,043.40	14,956.60	0.00	14,956.60	36.48
10-504-10-6114	Insurance-Liability,Auto,Prop.	4,000.00	0.00	3,789.00	211.00	0.00	211.00	5.28
10-504-10-6120	Office Supplies	9,000.00	436.66	3,131.85	5,868.15	0.00	5,868.15	65.20
10-504-10-6121	Operating Expense	6,000.00	254.89	6,609.35	-609.35	0.00	-609.35	0.00
10-504-10-6122	Wireless Phones & Data	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-504-10-6124	Physical Exams & Drug Testing	500.00	0.00	0.00	500.00	0.00	500.00	100.00
10-504-10-6125	Postage	3,000.00	0.00	1,055.80	1,944.20	0.00	1,944.20	64.81
10-504-10-6126	Postage Meter Rent	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-504-10-6129	Safety Program	500.00	0.00	0.00	500.00	0.00	500.00	100.00
10-504-10-6130	Telephones & Internet	10,000.00	905.55	4,032.78	5,967.22	0.00	5,967.22	59.67
10-504-10-6132	Training & Seminars	4,000.00	0.00	1,677.09	2,322.91	0.00	2,322.91	58.07
10-504-10-6133	Travel & Meals	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-504-10-6134	Tuition Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-504-10-6136	Utilities	8,000.00	337.30	1,711.04	6,288.96	0.00	6,288.96	78.61
10-504-10-6137	Vehicle Fuel	0.00	0.00	58.32	-58.32	0.00	-58.32	0.00
10-504-10-6138	Water Utility Expense	1,500.00	0.00	427.03	1,072.97	0.00	1,072.97	71.53
10-504-10-6142	Audits & Bookkeeping	40,000.00	0.00	6,000.00	34,000.00	0.00	34,000.00	85.00
10-504-10-6300	Information Technology	14,000.00	449.99	1,569.42	12,430.58	0.00	12,430.58	88.79
10-504-10-6301	IT Network Admin Consultant	27,000.00	2,119.13	10,999.55	16,000.45	0.00	16,000.45	59.26
10-504-10-6416	Maint. & Repair-Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-504-10-6417	Maint. & Repair-Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-504-10-6418	Maint. & Repair-Building	5,000.00	348.00	1,659.00	3,341.00	1,432.00	1,909.00	38.18
10-504-10-6425	2018 FEMA Flooding	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-504-10-6603	Cleaning Services	11,500.00	850.00	3,400.00	8,100.00	1,700.00	6,400.00	55.65
	E10 Sub Totals:	276,000.00	10,565.56	101,604.50	174,395.50	3,132.00	171,263.50	62.05
E30	Project Outlays							
10-504-10-8001	Project Outlay	7,000.00	0.00	0.00	7,000.00	0.00	7,000.00	100.00
	E30 Sub Totals:	7,000.00	0.00	0.00	7,000.00	0.00	7,000.00	100.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Expense Sub Totals:	999,486.00	58,006.26	296,312.49	703,173.51	3,132.00	700,041.51	70.04
	Dept 504 Sub Totals:	999,486.00	58,006.26	296,312.49	703,173.51	3,132.00		
Dept 10-507	Planning & Zoning							
E01	Personnel Costs							
10-507-10-6000	Salaries	284,000.00	16,337.60	81,430.43	202,569.57	0.00	202,569.57	71.33
10-507-10-6001	Salaries Overtime-Regular	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-507-10-6020	Social Security	17,700.00	980.98	4,886.78	12,813.22	0.00	12,813.22	72.39
10-507-10-6021	Medicare	4,200.00	229.43	1,142.88	3,057.12	0.00	3,057.12	72.79
10-507-10-6022	Health,Dental,&Vision Premiums	100,800.00	5,820.71	31,084.43	69,715.57	0.00	69,715.57	69.16
10-507-10-6025	Pension Expense	31,700.00	0.00	0.00	31,700.00	0.00	31,700.00	100.00
10-507-10-6026	Life Insurance-ER Paid	250.00	0.00	52.56	197.44	0.00	197.44	78.98
10-507-10-6028	Clothing & Shoe Allowance	400.00	0.00	0.00	400.00	0.00	400.00	100.00
10-507-10-6030	Workers Compensation	5,321.00	0.00	4,457.00	864.00	0.00	864.00	16.24
10-507-10-6031	Post Employment Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-507-10-6050	Accrued Leave	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E01 Sub Totals:	444,371.00	23,368.72	123,054.08	321,316.92	0.00	321,316.92	72.31
E10	Operating Expenses							
10-507-10-6100	Advertising & Printing	1,000.00	655.63	1,046.79	-46.79	0.00	-46.79	0.00
10-507-10-6101	Legal Fees	5,000.00	37.50	4,148.50	851.50	0.00	851.50	17.03
10-507-10-6104	Consultant Fees	100,000.00	0.00	288.81	99,711.19	140,000.00	-40,288.81	0.00
10-507-10-6109	Dues & Subscriptions	1,000.00	0.00	388.00	612.00	0.00	612.00	61.20
10-507-10-6112	Annual Service Contracts	5,000.00	0.00	633.18	4,366.82	960.00	3,406.82	68.14
10-507-10-6114	Insurance-Liability,Auto,Prop.	1,000.00	0.00	1,002.00	-2.00	0.00	-2.00	0.00
10-507-10-6120	Office Supplies	1,000.00	0.00	315.00	685.00	0.00	685.00	68.50
10-507-10-6121	Operating Expense	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
10-507-10-6122	Wireless Phones & Data	3,000.00	288.44	1,141.97	1,858.03	0.00	1,858.03	61.93
10-507-10-6124	Physical Exams & Drug Testing	300.00	0.00	0.00	300.00	0.00	300.00	100.00
10-507-10-6125	Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-507-10-6129	Safety Program	200.00	0.00	0.00	200.00	0.00	200.00	100.00
10-507-10-6130	Telephones & Internet	2,000.00	231.09	1,011.95	988.05	0.00	988.05	49.40
10-507-10-6132	Training & Seminars	2,000.00	0.00	520.00	1,480.00	0.00	1,480.00	74.00
10-507-10-6133	Travel & Meals	300.00	0.00	0.00	300.00	0.00	300.00	100.00
10-507-10-6135	Uniforms	2,100.00	157.16	667.93	1,432.07	0.00	1,432.07	68.19
10-507-10-6136	Utilities	2,000.00	107.61	436.04	1,563.96	0.00	1,563.96	78.20
10-507-10-6137	Vehicle Fuel	300.00	0.00	135.40	164.60	0.00	164.60	54.87
10-507-10-6138	Water Utility Expense	500.00	0.00	132.40	367.60	0.00	367.60	73.52
10-507-10-6300	Information Technology	5,000.00	0.00	0.00	5,000.00	4,098.25	901.75	18.04
10-507-10-6301	IT Network Admin Consultant	4,000.00	453.86	1,980.83	2,019.17	0.00	2,019.17	50.48
10-507-10-6416	Maint. & Repair-Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-507-10-6417	Maint. & Repair-Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
10-507-10-6418	Maint. & Repair-Building	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
10-507-10-6425	2018 FEMA Flooding	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-507-10-6603	Cleaning Services	8,400.00	700.00	2,800.00	5,600.00	1,400.00	4,200.00	50.00
10-507-10-6870	Board of Appeals Honoraria	200.00	0.00	0.00	200.00	0.00	200.00	100.00
	E10 Sub Totals:	148,800.00	2,631.29	16,648.80	132,151.20	146,458.25	-14,307.05	0.00
E30	Project Outlays							
10-507-10-8001	Project Outlay	0.00	0.00	10,126.92	-10,126.92	0.00	-10,126.92	0.00
	E30 Sub Totals:	0.00	0.00	10,126.92	-10,126.92	0.00	-10,126.92	0.00
	Expense Sub Totals:	593,171.00	26,000.01	149,829.80	443,341.20	146,458.25	296,882.95	50.05
	Dept 507 Sub Totals:	593,171.00	26,000.01	149,829.80	443,341.20	146,458.25		
Dept 10-520	Police Department							
E01	Personnel Costs							
10-520-11-6000	Salaries	1,211,800.00	88,241.03	347,054.93	864,745.07	0.00	864,745.07	71.36
10-520-11-6001	Salaries Overtime-Regular	8,000.00	85.68	751.82	7,248.18	0.00	7,248.18	90.60
10-520-11-6002	Salaries Overtime-Court	10,000.00	0.00	1,896.63	8,103.37	0.00	8,103.37	81.03
10-520-11-6003	Salaries Overtime-Grant	8,000.00	469.44	469.44	7,530.56	0.00	7,530.56	94.13
10-520-11-6004	Salaries Overtime-Event	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	100.00
10-520-11-6006	Salaries Shift Differential	10,200.00	597.51	2,425.03	7,774.97	0.00	7,774.97	76.23
10-520-11-6014	Salaries-Holiday Premium	17,000.00	0.00	2,966.16	14,033.84	0.00	14,033.84	82.55
10-520-11-6016	Salaries Transferred In	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-520-11-6017	Salaries Transferred Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-520-11-6020	Social Security	75,200.00	5,441.25	21,671.75	53,528.25	0.00	53,528.25	71.18
10-520-11-6021	Medicare	17,600.00	1,272.53	5,068.35	12,531.65	0.00	12,531.65	71.20
10-520-11-6022	Health,Dental,&Vision Premiums	264,250.00	23,610.57	99,183.79	165,066.21	0.00	165,066.21	62.47
10-520-11-6025	Pension Expense	135,000.00	0.00	0.00	135,000.00	0.00	135,000.00	100.00
10-520-11-6026	Life Insurance-ER Paid	1,150.00	0.00	226.45	923.55	0.00	923.55	80.31
10-520-11-6028	Clothing & Shoe Allowance	13,500.00	0.00	0.00	13,500.00	0.00	13,500.00	100.00
10-520-11-6030	Workers Compensation	121,022.00	0.00	101,216.00	19,806.00	0.00	19,806.00	16.37
10-520-11-6031	Post Employment Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-520-11-6050	Accrued Leave	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-520-11-6055	EmployeeTuition Reimbursement	500.00	0.00	0.00	500.00	0.00	500.00	100.00
	E01 Sub Totals:	1,894,722.00	119,718.01	582,930.35	1,311,791.65	0.00	1,311,791.65	69.23
E10	Operating Expenses							
10-520-11-6100	Advertising & Printing	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
10-520-11-6101	Legal Fees	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
10-520-11-6104	Consultant Fees	26,500.00	1,518.00	20,998.10	5,501.90	0.00	5,501.90	20.76
10-520-11-6109	Dues & Subscriptions	2,500.00	0.00	329.00	2,171.00	0.00	2,171.00	86.84
10-520-11-6112	Annual Service Contracts	1,500.00	0.00	8,814.15	-7,314.15	0.00	-7,314.15	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
10-520-11-6114	Insurance-Liability,Auto,Prop.	26,000.00	0.00	28,336.00	-2,336.00	0.00	-2,336.00	0.00
10-520-11-6120	Office Supplies	1,500.00	259.84	467.08	1,032.92	0.00	1,032.92	68.86
10-520-11-6121	Operating Expense	1,100.00	0.00	371.00	729.00	0.00	729.00	66.27
10-520-11-6122	Wireless Phones & Data	11,000.00	902.29	3,608.91	7,391.09	0.00	7,391.09	67.19
10-520-11-6123	Parts & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-520-11-6124	Physical Exams & Drug Testing	3,000.00	0.00	1,137.75	1,862.25	0.00	1,862.25	62.08
10-520-11-6129	Safety Program	2,000.00	0.00	200.42	1,799.58	0.00	1,799.58	89.98
10-520-11-6130	Telephones & Internet	18,000.00	1,060.74	4,247.74	13,752.26	0.00	13,752.26	76.40
10-520-11-6131	Tools & Small Equipment	4,000.00	0.00	959.98	3,040.02	0.00	3,040.02	76.00
10-520-11-6132	Training & Seminars	4,000.00	818.00	2,563.05	1,436.95	0.00	1,436.95	35.92
10-520-11-6135	Uniforms	7,000.00	429.47	1,658.29	5,341.71	0.00	5,341.71	76.31
10-520-11-6136	Utilities	4,400.00	198.09	1,053.48	3,346.52	0.00	3,346.52	76.06
10-520-11-6137	Vehicle Fuel	45,000.00	2,728.60	16,063.36	28,936.64	0.00	28,936.64	64.30
10-520-11-6138	Water Utility Expense	1,100.00	0.00	298.53	801.47	0.00	801.47	72.86
10-520-11-6300	Information Technology	3,600.00	0.00	0.00	3,600.00	0.00	3,600.00	100.00
10-520-11-6301	IT Network Admin Consultant	2,200.00	132.44	725.69	1,474.31	0.00	1,474.31	67.01
10-520-11-6416	Maint. & Repair-Equipment	1,300.00	690.00	690.00	610.00	0.00	610.00	46.92
10-520-11-6417	Maint. & Repair-Vehicles	0.00	0.00	351.49	-351.49	0.00	-351.49	0.00
10-520-11-6418	Maint. & Repair-Building	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-520-11-6503	IIT Fees - Frederick County	20,000.00	0.00	0.00	20,000.00	0.00	20,000.00	100.00
10-520-11-6540	Investigations	1,000.00	9.45	9.45	990.55	0.00	990.55	99.06
10-520-11-6542	K9 Expense	8,600.00	399.70	1,812.10	6,787.90	0.00	6,787.90	78.93
10-520-11-6544	Safety Equipment & Firearms	10,000.00	0.00	6,644.47	3,355.53	0.00	3,355.53	33.56
10-520-11-6545	Bullet Proof Vests	4,000.00	0.00	1,130.00	2,870.00	0.00	2,870.00	71.75
10-520-11-6603	Cleaning Services	14,000.00	700.00	2,800.00	11,200.00	1,400.00	9,800.00	70.00
10-520-19-6200	Operating Grant Expenses	0.00	160.97	1,000.84	-1,000.84	0.00	-1,000.84	0.00
	E10 Sub Totals:	225,300.00	10,007.59	106,270.88	119,029.12	1,400.00	117,629.12	52.21
E30	Project Outlays							
10-520-11-8001	Project Outlay	107,315.00	0.00	97,464.80	9,850.20	0.00	9,850.20	9.18
	E30 Sub Totals:	107,315.00	0.00	97,464.80	9,850.20	0.00	9,850.20	9.18
	Expense Sub Totals:	2,227,337.00	129,725.60	786,666.03	1,440,670.97	1,400.00	1,439,270.97	64.62
	Dept 520 Sub Totals:	2,227,337.00	129,725.60	786,666.03	1,440,670.97	1,400.00		
Dept 10-521	Fire & Rescue Service							
E10	Operating Expenses							
10-521-11-6138	Water Utility Expense	15,000.00	0.00	3,747.98	11,252.02	0.00	11,252.02	75.01
10-521-11-6570	Ambulance Company Contribution	15,000.00	0.00	15,000.00	0.00	0.00	0.00	0.00
10-521-11-6571	Fire Company Contribution	15,000.00	0.00	0.00	15,000.00	0.00	15,000.00	100.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	E10 Sub Totals:	45,000.00	0.00	18,747.98	26,252.02	0.00	26,252.02	58.34
	Expense Sub Totals:	45,000.00	0.00	18,747.98	26,252.02	0.00	26,252.02	58.34
	Dept 521 Sub Totals:	45,000.00	0.00	18,747.98	26,252.02	0.00		
Dept 10-530	Public Works							
E01	Personnel Costs							
10-530-12-6000	Salaries	939,500.00	68,969.37	262,020.27	677,479.73	0.00	677,479.73	72.11
10-530-12-6001	Salaries Overtime-Regular	4,000.00	94.05	1,283.89	2,716.11	0.00	2,716.11	67.90
10-530-12-6004	Salaries Overtime-Event	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-530-12-6005	Salaries Overtime-Snow Removal	9,000.00	0.00	0.00	9,000.00	0.00	9,000.00	100.00
10-530-12-6014	Salaries-Holiday Premium	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-530-12-6016	Salaries Transferred In	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-530-12-6020	Social Security	58,300.00	4,120.99	15,732.94	42,567.06	0.00	42,567.06	73.01
10-530-12-6021	Medicare	13,700.00	963.78	3,679.41	10,020.59	0.00	10,020.59	73.14
10-530-12-6022	Health,Dental,&Vision Premiums	325,900.00	32,517.75	132,189.06	193,710.94	0.00	193,710.94	59.44
10-530-12-6023	Fringe Benefits Transferred In	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-530-12-6024	Fringe Benefits Transferred Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-530-12-6025	Pension Expense	116,800.00	0.00	0.00	116,800.00	0.00	116,800.00	100.00
10-530-12-6026	Life Insurance-ER Paid	1,050.00	0.00	234.92	815.08	0.00	815.08	77.63
10-530-12-6028	Clothing & Shoe Allowance	1,700.00	100.00	100.00	1,600.00	0.00	1,600.00	94.12
10-530-12-6030	Workers Compensation	86,559.00	0.00	72,413.00	14,146.00	0.00	14,146.00	16.34
10-530-12-6031	Post Employment Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-530-12-6050	Accrued Leave	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E01 Sub Totals:	1,556,509.00	106,765.94	487,653.49	1,068,855.51	0.00	1,068,855.51	68.67
E10	Operating Expenses							
10-530-12-6100	Advertising & Printing	1,300.00	0.00	0.00	1,300.00	0.00	1,300.00	100.00
10-530-12-6101	Legal Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-530-12-6102	Cleaning Supplies	2,000.00	445.26	1,996.09	3.91	0.00	3.91	0.20
10-530-12-6104	Consultant Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-530-12-6109	Dues & Subscriptions	100.00	-169.72	95.95	4.05	0.00	4.05	4.05
10-530-12-6112	Annual Service Contracts	3,500.00	102.96	2,257.42	1,242.58	960.00	282.58	8.07
10-530-12-6114	Insurance-Liability,Auto,Prop.	17,000.00	375.00	18,098.00	-1,098.00	0.00	-1,098.00	0.00
10-530-12-6120	Office Supplies	1,500.00	1,246.63	1,586.00	-86.00	0.00	-86.00	0.00
10-530-12-6121	Operating Expense	1,500.00	200.00	200.00	1,300.00	0.00	1,300.00	86.67
10-530-12-6122	Wireless Phones & Data	15,000.00	1,337.90	5,296.94	9,703.06	0.00	9,703.06	64.69
10-530-12-6123	Parts & Supplies	8,000.00	1,767.48	2,913.04	5,086.96	558.27	4,528.69	56.61
10-530-12-6124	Physical Exams & Drug Testing	2,000.00	0.00	735.51	1,264.49	0.00	1,264.49	63.22
10-530-12-6125	Postage	200.00	0.00	0.00	200.00	0.00	200.00	100.00
10-530-12-6129	Safety Program	3,000.00	0.00	1,147.47	1,852.53	0.00	1,852.53	61.75
10-530-12-6130	Telephones & Internet	2,500.00	578.42	2,419.45	80.55	0.00	80.55	3.22

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
10-530-12-6131	Tools & Small Equipment	50,000.00	3,398.93	13,131.75	36,868.25	7,576.00	29,292.25	58.58
10-530-12-6132	Training & Seminars	3,000.00	0.00	819.37	2,180.63	0.00	2,180.63	72.69
10-530-12-6135	Uniforms	16,000.00	1,316.59	5,775.83	10,224.17	0.00	10,224.17	63.90
10-530-12-6136	Utilities	9,000.00	210.21	1,280.15	7,719.85	0.00	7,719.85	85.78
10-530-12-6137	Vehicle Fuel	50,000.00	5,254.14	24,675.25	25,324.75	0.00	25,324.75	50.65
10-530-12-6138	Water Utility Expense	2,000.00	0.00	560.50	1,439.50	0.00	1,439.50	71.98
10-530-12-6144	Equipment Rentals	1,563.00	0.00	937.50	625.50	0.00	625.50	40.02
10-530-12-6145	Bathroom Trailer Oper Expenses	0.00	0.00	1,068.52	-1,068.52	0.00	-1,068.52	0.00
10-530-12-6300	Information Technology	4,400.00	0.00	0.00	4,400.00	0.00	4,400.00	100.00
10-530-12-6301	IT Network Admin Consultant	4,900.00	605.70	2,582.46	2,317.54	0.00	2,317.54	47.30
10-530-12-6416	Maint. & Repair-Equipment	15,000.00	418.39	5,189.18	9,810.82	0.00	9,810.82	65.41
10-530-12-6417	Maint. & Repair-Vehicles	30,000.00	5,170.82	12,463.43	17,536.57	0.00	17,536.57	58.46
10-530-12-6418	Maint. & Repair-Building	25,000.00	0.00	2,798.09	22,201.91	0.00	22,201.91	88.81
10-530-12-6420	Maint. & Repair-Infrastructure	40,000.00	131.99	26,714.39	13,285.61	0.00	13,285.61	33.21
10-530-12-6425	2018 FEMA Flooding	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-530-12-6602	Christmas Lights	1,200.00	2,364.81	2,364.81	-1,164.81	0.00	-1,164.81	0.00
10-530-12-6603	Cleaning Service - Contracted	4,000.00	0.00	0.00	4,000.00	0.00	4,000.00	100.00
10-530-12-6605	Street Sweeping - Contracted	4,500.00	300.00	900.00	3,600.00	0.00	3,600.00	80.00
10-530-12-6606	Parking Meter Maintenance	35,000.00	744.63	2,945.61	32,054.39	1,262.50	30,791.89	87.98
10-530-12-6607	Road Salt & Cinders	30,000.00	0.00	0.00	30,000.00	0.00	30,000.00	100.00
10-530-12-6608	Snow Removal	8,000.00	0.00	312.00	7,688.00	0.00	7,688.00	96.10
10-530-12-6609	Street Lights	96,000.00	8,107.45	31,621.32	64,378.68	0.00	64,378.68	67.06
10-530-12-6610	Street Signs	20,000.00	0.00	56.31	19,943.69	0.00	19,943.69	99.72
10-530-12-6611	Tree Removal	20,000.00	1,200.00	8,910.00	11,090.00	0.00	11,090.00	55.45
10-530-12-6612	Weed Control	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-530-12-6650	Storm Water Mgmt Damage/Repair	15,000.00	0.00	1,949.44	13,050.56	0.00	13,050.56	87.00
10-530-12-6651	Infrastructure Loan Program	0.00	0.00	984.00	-984.00	0.00	-984.00	0.00
10-530-19-6200	Operating Grant Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	542,163.00	35,107.59	184,785.78	357,377.22	10,356.77	347,020.45	64.01
E30	Project Outlays							
10-530-12-8001	Project Outlay	127,295.00	0.00	35,828.60	91,466.40	0.00	91,466.40	71.85
	E30 Sub Totals:	127,295.00	0.00	35,828.60	91,466.40	0.00	91,466.40	71.85
	Expense Sub Totals:	2,225,967.00	141,873.53	708,267.87	1,517,699.13	10,356.77	1,507,342.36	67.72
	Dept 530 Sub Totals:	2,225,967.00	141,873.53	708,267.87	1,517,699.13	10,356.77		
Dept 10-531	Waste Collection & Disposal							
E10	Operating Expenses							
10-531-12-6700	Trash Hauling-Contracted	276,640.00	25,658.58	101,451.66	175,188.34	0.00	175,188.34	63.33
10-531-12-6701	Recycling\Bulk Trash	20,000.00	1,760.64	28,425.13	-8,425.13	0.00	-8,425.13	0.00
10-531-12-6702	Tipping Charges	222,622.00	0.00	56,872.83	165,749.17	0.00	165,749.17	74.45

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	E10 Sub Totals:	519,262.00	27,419.22	186,749.62	332,512.38	0.00	332,512.38	64.04
	Expense Sub Totals:	519,262.00	27,419.22	186,749.62	332,512.38	0.00	332,512.38	64.04
	Dept 531 Sub Totals:	519,262.00	27,419.22	186,749.62	332,512.38	0.00		
Dept 10-540	Parks							
E10	Operating Expenses							
10-540-18-6101	Legal Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-540-18-6114	Insurance-Liability,Auto,Prop.	3,000.00	0.00	2,190.00	810.00	0.00	810.00	27.00
10-540-18-6121	Operating Expense	500.00	900.58	900.58	-400.58	28,500.00	-28,900.58	0.00
10-540-18-6123	Parts & Supplies	6,500.00	1,179.49	2,792.07	3,707.93	0.00	3,707.93	57.05
10-540-18-6136	Utilities	5,000.00	213.16	3,324.48	1,675.52	0.00	1,675.52	33.51
10-540-18-6416	Maint. & Repair-Equipment	4,000.00	0.00	9,816.00	-5,816.00	0.00	-5,816.00	0.00
10-540-18-6421	Berlin Cemetery	3,000.00	0.00	491.00	2,509.00	0.00	2,509.00	83.63
10-540-18-6603	Cleaning Services	12,000.00	1,000.00	4,000.00	8,000.00	2,000.00	6,000.00	50.00
10-540-18-6822	Park & Recreation Committee	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-540-18-7001	Park Renewal	50,000.00	93.00	2,416.00	47,584.00	39,070.99	8,513.01	17.03
10-540-18-7002	CityPark Building Improvements	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
10-540-18-7003	Rivers Edge Trail Project	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	85,000.00	3,386.23	25,930.13	59,069.87	69,570.99	-10,501.12	0.00
	Expense Sub Totals:	85,000.00	3,386.23	25,930.13	59,069.87	69,570.99	-10,501.12	0.00
	Dept 540 Sub Totals:	85,000.00	3,386.23	25,930.13	59,069.87	69,570.99		
Dept 10-541	Events							
E01	Personnel Costs							
10-541-18-6000	Salaries	22,900.00	1,749.76	6,930.23	15,969.77	0.00	15,969.77	69.74
10-541-18-6001	Salaries Overtime-Regular	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
10-541-18-6020	Social Security	1,500.00	107.32	427.35	1,072.65	0.00	1,072.65	71.51
10-541-18-6021	Medicare	400.00	25.10	99.96	300.04	0.00	300.04	75.01
10-541-18-6022	Health,Dental,&Vision Premiums	5,100.00	412.03	1,683.18	3,416.82	0.00	3,416.82	67.00
10-541-18-6025	Pension Expense	2,600.00	0.00	0.00	2,600.00	0.00	2,600.00	100.00
10-541-18-6026	Life Insurance-ER Paid	50.00	0.00	5.25	44.75	0.00	44.75	89.50
10-541-18-6030	Workers Compensation	82.00	0.00	70.00	12.00	0.00	12.00	14.63
	E01 Sub Totals:	33,632.00	2,294.21	9,215.97	24,416.03	0.00	24,416.03	72.60
E10	Operating Expenses							
10-541-18-6100	Advertising & Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-541-18-6104	Consultant Fees	6,000.00	0.00	3,000.00	3,000.00	1,500.00	1,500.00	25.00
10-541-18-6109	Dues & Subscriptions	100.00	0.00	0.00	100.00	0.00	100.00	100.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
10-541-18-6121	Operating Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-541-18-6136	Utilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-541-18-7031	July 4th Events	9,000.00	0.00	4,500.00	4,500.00	0.00	4,500.00	50.00
10-541-18-7033	Railroad Days Festival	37,000.00	4,836.77	17,987.93	19,012.07	3,463.26	15,548.81	42.02
10-541-18-7035	Veterans Day Parade	16,000.00	0.00	15,000.00	1,000.00	0.00	1,000.00	6.25
10-541-18-7036	Volunteers - Events	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-541-18-7039	Miscellaneous Event Expenses	10,000.00	475.00	9,037.93	962.07	3,000.00	-2,037.93	0.00
10-541-18-7040	RR Days POS Grant Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	78,100.00	5,311.77	49,525.86	28,574.14	7,963.26	20,610.88	26.39
E30	Project Outlays							
10-541-18-8001	Project Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E30 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	111,732.00	7,605.98	58,741.83	52,990.17	7,963.26	45,026.91	40.30
	Dept 541 Sub Totals:	111,732.00	7,605.98	58,741.83	52,990.17	7,963.26		
Dept 10-543	Swimming Pool							
E10	Operating Expenses							
10-543-18-6114	Insurance-Liability,Auto,Prop.	600.00	0.00	719.00	-119.00	0.00	-119.00	0.00
10-543-18-6121	Operating Expense	82,000.00	9.99	43,548.55	38,451.45	3,204.00	35,247.45	42.98
10-543-18-6123	Parts & Supplies	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	100.00
10-543-18-6129	Safety Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-543-18-6130	Telephones & Internet	1,000.00	98.10	395.31	604.69	0.00	604.69	60.47
10-543-18-6136	Utilities	5,000.00	64.95	2,399.58	2,600.42	0.00	2,600.42	52.01
10-543-18-6138	Water Utility Expense	8,000.00	0.00	5,033.00	2,967.00	0.00	2,967.00	37.09
	E10 Sub Totals:	97,600.00	173.04	52,095.44	45,504.56	3,204.00	42,300.56	43.34
	Expense Sub Totals:	97,600.00	173.04	52,095.44	45,504.56	3,204.00	42,300.56	43.34
	Dept 543 Sub Totals:	97,600.00	173.04	52,095.44	45,504.56	3,204.00		
Dept 10-545	Campground							
E10	Operating Expenses							
10-545-18-6114	Insurance-Liability,Auto,Prop.	600.00	0.00	624.00	-24.00	0.00	-24.00	0.00
10-545-18-6121	Operating Expense	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
10-545-18-6123	Parts & Supplies	1,500.00	233.43	434.60	1,065.40	0.00	1,065.40	71.03
10-545-18-6129	Safety Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-545-18-6130	Telephones & Internet	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-545-18-6136	Utilities	14,000.00	1,277.64	7,394.06	6,605.94	0.00	6,605.94	47.19
10-545-18-6301	IT Network Admin Consultant	700.00	0.00	294.25	405.75	0.00	405.75	57.96

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
10-545-18-7071	Campground General Maintenance	6,000.00	0.00	0.00	6,000.00	0.00	6,000.00	100.00
10-545-19-6200	Operating Grant Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	24,800.00	1,511.07	8,746.91	16,053.09	0.00	16,053.09	64.73
	Expense Sub Totals:	24,800.00	1,511.07	8,746.91	16,053.09	0.00	16,053.09	64.73
	Dept 545 Sub Totals:	24,800.00	1,511.07	8,746.91	16,053.09	0.00		
Dept 10-560	Economic Development							
E01	Personnel Costs							
10-560-16-6000	Salaries	16,560.00	1,254.89	4,960.95	11,599.05	0.00	11,599.05	70.04
10-560-16-6020	Social Security	1,224.00	77.81	307.62	916.38	0.00	916.38	74.87
10-560-16-6021	Medicare	250.00	18.20	71.96	178.04	0.00	178.04	71.22
10-560-16-6022	Health,Dental,&Vision Premiums	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
10-560-16-6025	Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-16-6026	Life Insurance-ER Paid	50.00	0.00	0.00	50.00	0.00	50.00	100.00
10-560-16-6030	Workers Compensation	25.00	0.00	0.00	25.00	0.00	25.00	100.00
	E01 Sub Totals:	20,109.00	1,350.90	5,340.53	14,768.47	0.00	14,768.47	73.44
E10	Operating Expenses							
10-560-16-6100	Advertising & Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-16-6104	Consultant Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-16-6120	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-16-6122	Wireless Phones & Data	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-16-6901	Economic Development	17,000.00	47.70	190.80	16,809.20	0.00	16,809.20	98.88
10-560-16-6905	Economic Developmnt Commission	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-16-6906	Community Legacy Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-16-6907	Grants Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-16-6909	CDBG Grant Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-560-16-7036	Volunteers - Events	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	17,000.00	47.70	190.80	16,809.20	0.00	16,809.20	98.88
	Expense Sub Totals:	37,109.00	1,398.60	5,531.33	31,577.67	0.00	31,577.67	85.09
	Dept 560 Sub Totals:	37,109.00	1,398.60	5,531.33	31,577.67	0.00		
Dept 10-562	Personnel Costs							
E01	Personnel Costs							
10-562-16-6000	Salaries	66,000.00	5,050.40	20,001.60	45,998.40	0.00	45,998.40	69.69
10-562-16-6020	Social Security	4,100.00	296.65	1,174.17	2,925.83	0.00	2,925.83	71.36
10-562-16-6021	Medicare	1,000.00	69.37	274.60	725.40	0.00	725.40	72.54
10-562-16-6022	Health,Dental,&Vision Premiums	29,750.00	2,395.34	9,856.16	19,893.84	0.00	19,893.84	66.87

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
10-562-16-6025	Pension Expense	7,500.00	0.00	0.00	7,500.00	0.00	7,500.00	100.00
10-562-16-6026	Life Insurance-ER Paid	100.00	0.00	13.14	86.86	0.00	86.86	86.86
10-562-16-6030	Workers Compensation	235.00	0.00	198.00	37.00	0.00	37.00	15.74
	E01 Sub Totals:	108,685.00	7,811.76	31,517.67	77,167.33	0.00	77,167.33	71.00
E10	Operating Expenses							
10-562-10-6818	Main Street Donation	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
10-562-10-6822	Arts&Entertainment Donation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-562-16-6100	Advertising & Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-562-16-6104	Consultant Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-562-16-6125	Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-562-16-7039	Misc Event Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-562-19-6201	MainStreet Revitalization-ARPA	0.00	0.00	5,199.72	-5,199.72	0.00	-5,199.72	0.00
	E10 Sub Totals:	5,000.00	0.00	5,199.72	-199.72	0.00	-199.72	0.00
	Expense Sub Totals:	113,685.00	7,811.76	36,717.39	76,967.61	0.00	76,967.61	67.70
	Dept 562 Sub Totals:	113,685.00	7,811.76	36,717.39	76,967.61	0.00		
Dept 10-570	Debt Service							
E40	Debt Service							
10-570-50-9000	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-570-50-9001	Debt Service-City Hall	40,000.00	1,279.00	14,689.25	25,310.75	0.00	25,310.75	63.28
10-570-50-9002	Debt Service-Police	56,000.00	4,848.87	19,109.59	36,890.41	0.00	36,890.41	65.88
10-570-50-9003	Debt Service-Public Works	157,000.00	9,689.67	84,236.39	72,763.61	0.00	72,763.61	46.35
10-570-50-9004	Debt Service-Infrastructure	85,000.00	294.92	48,236.27	36,763.73	0.00	36,763.73	43.25
10-570-50-9005	Debt Service-Planning & Zoning	10,000.00	351.17	2,926.42	7,073.58	0.00	7,073.58	70.74
	E40 Sub Totals:	348,000.00	16,463.63	169,197.92	178,802.08	0.00	178,802.08	51.38
	Expense Sub Totals:	348,000.00	16,463.63	169,197.92	178,802.08	0.00	178,802.08	51.38
	Dept 570 Sub Totals:	348,000.00	16,463.63	169,197.92	178,802.08	0.00		
Dept 10-580	Contributions							
E10	Operating Expenses							
10-580-10-6137	Vehicle Fuel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-580-10-6138	Water Utility Expense	0.00	0.00	6,839.65	-6,839.65	0.00	-6,839.65	0.00
10-580-10-6813	Civic Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-580-10-6814	Community Youth Programs	0.00	0.00	500.00	-500.00	0.00	-500.00	0.00
10-580-10-6815	Senior Center	0.00	514.42	1,609.12	-1,609.12	0.00	-1,609.12	0.00
10-580-10-6816	Heritage Museum	0.00	3,750.00	7,500.00	-7,500.00	0.00	-7,500.00	0.00
10-580-10-6817	Beacon (Food Bank)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
10-580-10-6819	Brunswck Preservation Commitee	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-580-10-6820	Distinguished Citizens Awards	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-580-10-6821	Park Heights Cemetery	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	0.00	4,264.42	16,448.77	-16,448.77	0.00	-16,448.77	0.00
	Expense Sub Totals:	0.00	4,264.42	16,448.77	-16,448.77	0.00	-16,448.77	0.00
	Dept 580 Sub Totals:	0.00	4,264.42	16,448.77	-16,448.77	0.00		
Dept 10-600	Transfer Out							
E85	Interfund Transfers Out							
10-600-08-9503	Transfer to Capital Projects	407,000.00	0.00	0.00	407,000.00	0.00	407,000.00	100.00
10-600-08-9504	Transfer to Community Develop.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E85 Sub Totals:	407,000.00	0.00	0.00	407,000.00	0.00	407,000.00	100.00
	Expense Sub Totals:	407,000.00	0.00	0.00	407,000.00	0.00	407,000.00	100.00
	Dept 600 Sub Totals:	407,000.00	0.00	0.00	407,000.00	0.00		
	Fund Revenue Sub Totals:	8,008,623.00	430,262.54	3,049,097.77	4,959,525.23	0.00	4,959,525.23	61.93
	Fund Expense Sub Totals:	8,008,623.00	433,609.74	2,568,063.88	5,440,559.12	248,688.27	5,191,870.85	64.83
	Fund 10 Sub Totals:	0.00	3,347.20	-481,033.89	481,033.89	248,688.27		
	Revenue Totals:	8,008,623.00	430,262.54	3,049,097.77	4,959,525.23	0.00	4,959,525.23	61.93
	Expense Totals:	8,008,623.00	433,609.74	2,568,063.88	5,440,559.12	248,688.27	5,191,870.85	64.83
	Report Totals:	0.00	3,347.20	-481,033.89	481,033.89	248,688.27		

General Ledger

Budget Status



User: Rbruchey
 Printed: 11/4/2022 - 1:01 PM
 Period: 4, 2023

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 60	Wastewater							
Dept 60-111	Grants - State Government							
R30	Grants-Other Intergovernment							
60-111-03-4260	MDE Grants	46,000.00	0.00	0.00	46,000.00	0.00	46,000.00	100.00
60-111-03-4273	ARPA Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R30 Sub Totals:	46,000.00	0.00	0.00	46,000.00	0.00	46,000.00	100.00
	Revenue Sub Totals:	46,000.00	0.00	0.00	46,000.00	0.00	46,000.00	100.00
	Dept 111 Sub Totals:	-46,000.00	0.00	0.00	-46,000.00	0.00		
Dept 60-140	Utility Service Charges							
R60	Charges-Utility							
60-140-04-4430	Connection Charges	400,000.00	55,384.00	185,932.00	214,068.00	0.00	214,068.00	53.52
60-140-04-4431	Interest-UT bills	0.00	0.00	43.65	-43.65	0.00	-43.65	0.00
60-140-04-4433	Parts,Service Restore,ApplyFee	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-140-04-4434	Service Charges	1,931,554.00	3,127.84	515,432.19	1,416,121.81	0.00	1,416,121.81	73.32
60-140-04-4439	Inspection Fee	7,000.00	465.00	1,635.00	5,365.00	0.00	5,365.00	76.64
60-140-04-4440	Frederick Co. Treatment Charge	100,000.00	0.00	28,592.00	71,408.00	0.00	71,408.00	71.41
60-140-04-4441	Sludge Haulng Fee (Water Dept)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-140-04-4443	Administrative UT Write-offs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R60 Sub Totals:	2,438,554.00	58,976.84	731,634.84	1,706,919.16	0.00	1,706,919.16	70.00
	Revenue Sub Totals:	2,438,554.00	58,976.84	731,634.84	1,706,919.16	0.00	1,706,919.16	70.00
	Dept 140 Sub Totals:	-2,438,554.00	-58,976.84	-731,634.84	-1,706,919.16	0.00		
Dept 60-175	Other Revenues							
R80	Miscellaneous Revenues							
60-175-06-4692	Employee Paid Health Insurance	14,500.00	1,353.96	5,276.60	9,223.40	0.00	9,223.40	63.61
60-175-06-4693	Refund-Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-175-06-4697	Refunds & Rebates	6,800.00	0.00	0.00	6,800.00	0.00	6,800.00	100.00
60-175-06-4698	Reimbursements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-175-06-4699	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
60-175-06-4701	State Retirement Credit	7,000.00	0.00	0.00	7,000.00	0.00	7,000.00	100.00
	R80 Sub Totals:	28,300.00	1,353.96	5,276.60	23,023.40	0.00	23,023.40	81.35
R85	Interfund Transfers							
60-175-08-5101	Transfers In from General Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R85 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	28,300.00	1,353.96	5,276.60	23,023.40	0.00	23,023.40	81.35
	Dept 175 Sub Totals:	-28,300.00	-1,353.96	-5,276.60	-23,023.40	0.00		
Dept 60-190	Long-term Debt Proceeds							
R86	Other Sources							
60-190-07-5000	Proceeds from New Debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R86 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 190 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
Dept 60-533	Wastewater							
E01	Personnel Costs							
60-533-60-6000	Salaries	410,400.00	32,136.63	122,365.02	288,034.98	0.00	288,034.98	70.18
60-533-60-6001	Salaries Overtime-Regular	3,000.00	452.40	452.40	2,547.60	0.00	2,547.60	84.92
60-533-60-6014	Salaries-Holiday Premium	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-6016	Salaries Transferred In	19,900.00	2,501.56	8,694.10	11,205.90	0.00	11,205.90	56.31
60-533-60-6017	Salaries Transferred Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-6019	Salaries Transferred OT	4,000.00	736.61	736.61	3,263.39	0.00	3,263.39	81.58
60-533-60-6020	Social Security	26,700.00	1,931.51	7,232.51	19,467.49	0.00	19,467.49	72.91
60-533-60-6021	Medicare	6,300.00	451.72	1,691.44	4,608.56	0.00	4,608.56	73.15
60-533-60-6022	Health,Dental,&Vision Premiums	129,950.00	9,551.69	37,855.89	92,094.11	0.00	92,094.11	70.87
60-533-60-6023	Fringe Benefits Transferred In	7,450.00	244.97	713.43	6,736.57	0.00	6,736.57	90.42
60-533-60-6024	Fringe Benefits Transferred Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-6025	Pension Expense	41,700.00	0.00	0.00	41,700.00	0.00	41,700.00	100.00
60-533-60-6026	Life Insurance-ER Paid	400.00	0.00	74.24	325.76	0.00	325.76	81.44
60-533-60-6028	Clothing & Shoe Allowance	600.00	100.00	200.00	400.00	0.00	400.00	66.67
60-533-60-6030	Workers Compensation	32,041.00	0.00	26,805.00	5,236.00	0.00	5,236.00	16.34
60-533-60-6050	Accrued Leave	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E01 Sub Totals:	682,441.00	48,107.09	206,820.64	475,620.36	0.00	475,620.36	69.69
E10	Operating Expenses							
60-533-40-6416	Maint. & Repair-Equipment	20,000.00	0.00	0.00	20,000.00	0.00	20,000.00	100.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
60-533-60-6100	Advertising & Printing	700.00	0.00	0.00	700.00	0.00	700.00	100.00
60-533-60-6101	Legal Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-6102	Cleaning Supplies	1,200.00	53.36	213.44	986.56	0.00	986.56	82.21
60-533-60-6104	Consultant Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-6108	Bond Amortization Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-6109	Dues & Subscriptions	400.00	0.00	0.00	400.00	0.00	400.00	100.00
60-533-60-6112	Annual Service Contracts	23,100.00	268.26	12,709.84	10,390.16	0.00	10,390.16	44.98
60-533-60-6114	Insurance-Liability,Auto,Prop.	36,000.00	0.00	38,876.00	-2,876.00	0.00	-2,876.00	0.00
60-533-60-6120	Office Supplies	1,200.00	0.00	86.79	1,113.21	0.00	1,113.21	92.77
60-533-60-6121	Operating Expense	6,500.00	0.00	279.24	6,220.76	0.00	6,220.76	95.70
60-533-60-6122	Wireless Phones & Data	3,500.00	303.97	1,203.44	2,296.56	0.00	2,296.56	65.62
60-533-60-6123	Parts & Supplies	3,000.00	122.35	617.85	2,382.15	0.00	2,382.15	79.41
60-533-60-6124	Physical Exams & Drug Testing	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
60-533-60-6125	Postage	1,000.00	0.00	514.35	485.65	0.00	485.65	48.57
60-533-60-6129	Safety Program	4,000.00	99.00	396.00	3,604.00	0.00	3,604.00	90.10
60-533-60-6130	Telephones & Internet	7,700.00	705.30	2,829.92	4,870.08	0.00	4,870.08	63.25
60-533-60-6131	Tools & Small Equipment	4,000.00	0.00	503.29	3,496.71	1,199.99	2,296.72	57.42
60-533-60-6132	Training & Seminars	1,200.00	0.00	151.00	1,049.00	0.00	1,049.00	87.42
60-533-60-6135	Uniforms	4,000.00	919.20	1,857.28	2,142.72	0.00	2,142.72	53.57
60-533-60-6136	Utilities	150,000.00	8,905.92	35,335.85	114,664.15	0.00	114,664.15	76.44
60-533-60-6137	Vehicle Fuel	1,800.00	0.00	335.83	1,464.17	0.00	1,464.17	81.34
60-533-60-6138	Water Utility Expense	13,000.00	0.00	3,244.62	9,755.38	0.00	9,755.38	75.04
60-533-60-6142	Audits & Bookkeeping	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-6300	Information Technology	3,000.00	0.00	851.50	2,148.50	0.00	2,148.50	71.62
60-533-60-6301	IT Network Admin Consultant	7,500.00	766.41	3,300.14	4,199.86	0.00	4,199.86	56.00
60-533-60-6400	Loss on Disposal of Equip	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-6416	Maint. & Repair-Equipment	65,000.00	1,341.76	9,969.41	55,030.59	17,321.25	37,709.34	58.01
60-533-60-6417	Maint. & Repair-Vehicles	1,200.00	413.91	658.60	541.40	0.00	541.40	45.12
60-533-60-6418	Maint. & Repair-Building	8,000.00	0.00	4,838.00	3,162.00	0.00	3,162.00	39.53
60-533-60-6420	Maint. & Repair-Infrastructure	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-6421	Maint. & Repair-Grounds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-6702	Tipping Charges	100,000.00	5,809.87	26,784.91	73,215.09	73,215.09	0.00	0.00
60-533-60-7501	Chemicals	85,000.00	8,553.10	40,092.50	44,907.50	41,357.50	3,550.00	4.18
60-533-60-7502	Laboratory	42,000.00	1,286.37	14,433.10	27,566.90	29,298.95	-1,732.05	0.00
60-533-61-6104	Consultant Fees	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
60-533-61-6112	Annual Service Contracts	30,000.00	0.00	3,983.00	26,017.00	0.00	26,017.00	86.72
60-533-61-6144	Equipment Rentals	781.00	0.00	468.75	312.25	0.00	312.25	39.98
60-533-61-6145	Operating Supplies	17,000.00	469.39	1,635.66	15,364.34	0.00	15,364.34	90.38
60-533-61-6416	Maint. & Repair-Equipment	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
60-533-61-6419	Maint. & Repair-Galyn Manor	18,000.00	342.44	1,215.49	16,784.51	0.00	16,784.51	93.25
60-533-61-6420	Maint. & Repair-Infrastructure	10,000.00	396.44	6,712.42	3,287.58	525.47	2,762.11	27.62
	E10 Sub Totals:	679,281.00	30,757.05	214,098.22	465,182.78	162,918.25	302,264.53	44.50

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
E20	Depreciation							
60-533-60-6107	Depreciation	181,318.00	0.00	15,109.80	166,208.20	0.00	166,208.20	91.67
	E20 Sub Totals:	181,318.00	0.00	15,109.80	166,208.20	0.00	166,208.20	91.67
E30	Project Outlays							
60-533-40-8003	Capital-Equipment	308,409.00	0.00	0.00	308,409.00	0.00	308,409.00	100.00
60-533-40-8007	Capital-Plant Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-40-8008	Capital-Building Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-40-8108	UV Bulb Replacement	20,000.00	0.00	25,830.00	-5,830.00	0.00	-5,830.00	0.00
60-533-40-8113	Portable Sewer Meter	15,000.00	0.00	0.00	15,000.00	0.00	15,000.00	100.00
60-533-40-8114	SBR Ammonia&NitrateProbe Upgra	0.00	0.00	5,580.24	-5,580.24	0.00	-5,580.24	0.00
60-533-40-8117	WWTP Bldg/Elec Sys Rehab	25,000.00	0.00	0.00	25,000.00	10,500.00	14,500.00	58.00
60-533-40-8120	WWTP Upgrade	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-40-8121	Galyn Manor PLC Upgrade	46,405.00	0.00	0.00	46,405.00	46,405.00	0.00	0.00
60-533-60-8000	Capitalized to Fixed Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-8001	Project Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-8003	Capital-Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-8004	Capital-Vehicles	71,000.00	0.00	0.00	71,000.00	0.00	71,000.00	100.00
60-533-60-8009	Capital-Other Infrastructure	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-60-8112	Potomac St Pump Station Gate	10,000.00	0.00	0.00	10,000.00	6,229.48	3,770.52	37.71
60-533-61-8003	Capital-Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-61-8004	Capital - Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-61-8006	Line Replacements	20,000.00	0.00	0.00	20,000.00	0.00	20,000.00	100.00
60-533-61-8120	Inflow & Infiltration Contract	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60-533-61-8121	Inflow & Infiltration	150,000.00	0.00	0.00	150,000.00	97,500.00	52,500.00	35.00
	E30 Sub Totals:	665,814.00	0.00	31,410.24	634,403.76	160,634.48	473,769.28	71.16
	Expense Sub Totals:	2,208,854.00	78,864.14	467,438.90	1,741,415.10	323,552.73	1,417,862.37	64.19
	Dept 533 Sub Totals:	2,208,854.00	78,864.14	467,438.90	1,741,415.10	323,552.73		
Dept 60-570	Debt Service							
E40	Debt Service							
60-570-50-9000	Debt Service	211,000.00	0.00	0.00	211,000.00	0.00	211,000.00	100.00
60-570-50-9100	Interest Expense	93,000.00	110.52	11,443.17	81,556.83	0.00	81,556.83	87.70
	E40 Sub Totals:	304,000.00	110.52	11,443.17	292,556.83	0.00	292,556.83	96.24
	Expense Sub Totals:	304,000.00	110.52	11,443.17	292,556.83	0.00	292,556.83	96.24
	Dept 570 Sub Totals:	304,000.00	110.52	11,443.17	292,556.83	0.00		

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Fund Revenue Sub Totals:	2,512,854.00	60,330.80	736,911.44	1,775,942.56	0.00	1,775,942.56	70.67
	Fund Expense Sub Totals:	2,512,854.00	78,974.66	478,882.07	2,033,971.93	323,552.73	1,710,419.20	68.07
	Fund 60 Sub Totals:	0.00	18,643.86	-258,029.37	258,029.37	323,552.73		
	Revenue Totals:	2,512,854.00	60,330.80	736,911.44	1,775,942.56	0.00	1,775,942.56	70.67
	Expense Totals:	2,512,854.00	78,974.66	478,882.07	2,033,971.93	323,552.73	1,710,419.20	68.07
	Report Totals:	0.00	18,643.86	-258,029.37	258,029.37	323,552.73		

General Ledger

Budget Status



User: Rbruchey
 Printed: 11/4/2022 - 12:59 PM
 Period: 4, 2023

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 20	Water Fund							
Dept 20-111	Grants - State Government							
R23	Grant-Community Development							
20-111-03-4245	CDBG Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R23 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R30	Grants-Other Intergovernment							
20-111-03-4260	MDE Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-111-03-4271	Yourtee Springs MD State Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-111-03-4272	Reservoir State Grant	500,000.00	0.00	0.00	500,000.00	0.00	500,000.00	100.00
20-111-03-4273	ARPA Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R30 Sub Totals:	500,000.00	0.00	0.00	500,000.00	0.00	500,000.00	100.00
	Revenue Sub Totals:	500,000.00	0.00	0.00	500,000.00	0.00	500,000.00	100.00
	Dept 111 Sub Totals:	-500,000.00	0.00	0.00	-500,000.00	0.00		
Dept 20-140	Utility Service Charges							
R60	Charges-Utility							
20-140-04-4430	Connection Charges	250,000.00	44,044.00	147,862.00	102,138.00	0.00	102,138.00	40.86
20-140-04-4431	Interest-UT bills	0.00	0.00	36.74	-36.74	0.00	-36.74	0.00
20-140-04-4433	Parts,Service Restore,ApplyFee	8,000.00	0.00	2,150.00	5,850.00	0.00	5,850.00	73.13
20-140-04-4434	Service Charges	2,108,190.00	3,446.02	549,770.61	1,558,419.39	0.00	1,558,419.39	73.92
20-140-04-4437	Sale of Sub-Meters	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-140-04-4438	Sale of Meters	45,000.00	8,640.00	26,075.00	18,925.00	0.00	18,925.00	42.06
20-140-04-4439	Inspection Fee	5,000.00	150.00	820.00	4,180.00	0.00	4,180.00	83.60
20-140-04-4443	Administrative UT Write-offs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R60 Sub Totals:	2,416,190.00	56,280.02	726,714.35	1,689,475.65	0.00	1,689,475.65	69.92
	Revenue Sub Totals:	2,416,190.00	56,280.02	726,714.35	1,689,475.65	0.00	1,689,475.65	69.92
	Dept 140 Sub Totals:	-2,416,190.00	-56,280.02	-726,714.35	-1,689,475.65	0.00		
Dept 20-171	Rents & Concessions							

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
R82	Rental Income							
20-171-06-4630	Rental Income	80,000.00	11,984.59	40,003.36	39,996.64	0.00	39,996.64	50.00
	R82 Sub Totals:	80,000.00	11,984.59	40,003.36	39,996.64	0.00	39,996.64	50.00
	Revenue Sub Totals:	80,000.00	11,984.59	40,003.36	39,996.64	0.00	39,996.64	50.00
	Dept 171 Sub Totals:	-80,000.00	-11,984.59	-40,003.36	-39,996.64	0.00		
Dept 20-172	Contributions & Donations							
R20	Intergovernmental							
20-172-03-4710	Contribution-Government	0.00	0.00	500,000.00	-500,000.00	0.00	-500,000.00	0.00
	R20 Sub Totals:	0.00	0.00	500,000.00	-500,000.00	0.00	-500,000.00	0.00
	Revenue Sub Totals:	0.00	0.00	500,000.00	-500,000.00	0.00	-500,000.00	0.00
	Dept 172 Sub Totals:	0.00	0.00	-500,000.00	500,000.00	0.00		
Dept 20-173	Sales of Property							
R80	Miscellaneous Revenues							
20-173-06-4650	Sale of Vehicle/Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R80 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 173 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
Dept 20-175	Other Revenues							
R80	Miscellaneous Revenues							
20-175-06-4692	Employee Paid Health Insurance	8,800.00	386.75	1,299.71	7,500.29	0.00	7,500.29	85.23
20-175-06-4693	Refund-Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-175-06-4697	Refunds & Rebates	2,100.00	0.00	0.00	2,100.00	0.00	2,100.00	100.00
20-175-06-4698	Reimbursements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-175-06-4699	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-175-06-4701	State Retirement Credit	7,000.00	0.00	0.00	7,000.00	0.00	7,000.00	100.00
	R80 Sub Totals:	17,900.00	386.75	1,299.71	16,600.29	0.00	16,600.29	92.74
R85	Interfund Transfers							
20-175-08-5101	Transfers In from General Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R85 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	17,900.00	386.75	1,299.71	16,600.29	0.00	16,600.29	92.74

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	Dept 175 Sub Totals:	-17,900.00	-386.75	-1,299.71	-16,600.29	0.00		
Dept 20-190	Long-term Debt Proceeds							
R86	Other Sources							
20-190-07-5000	Proceeds from New Debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R86 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Dept 190 Sub Totals:	0.00	0.00	0.00	0.00	0.00		
Dept 20-532	Water							
E01	Personnel Costs							
20-532-20-6000	Salaries	419,600.00	32,529.74	116,350.72	303,249.28	0.00	303,249.28	72.27
20-532-20-6001	Salaries Overtime-Regular	9,000.00	116.24	2,019.47	6,980.53	0.00	6,980.53	77.56
20-532-20-6014	Salaries-Holiday Premium	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-20-6016	Salaries Transferred In	99,300.00	11,871.79	70,000.03	29,299.97	0.00	29,299.97	29.51
20-532-20-6017	Salaries Transferred Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-20-6019	Salaries Transferred OT	8,000.00	812.67	1,671.21	6,328.79	0.00	6,328.79	79.11
20-532-20-6020	Social Security	32,200.00	2,003.98	7,277.81	24,922.19	0.00	24,922.19	77.40
20-532-20-6021	Medicare	7,600.00	468.64	1,702.01	5,897.99	0.00	5,897.99	77.61
20-532-20-6022	Health,Dental,&Vision Premiums	51,500.00	5,750.81	15,445.92	36,054.08	0.00	36,054.08	70.01
20-532-20-6023	Fringe Benefits Transferred In	37,150.00	940.48	5,401.98	31,748.02	0.00	31,748.02	85.46
20-532-20-6025	Pension Expense	42,400.00	0.00	0.00	42,400.00	0.00	42,400.00	100.00
20-532-20-6026	Life Insurance-ER Paid	350.00	0.00	74.25	275.75	0.00	275.75	78.79
20-532-20-6028	Clothing & Shoe Allowance	600.00	0.00	80.00	520.00	0.00	520.00	86.67
20-532-20-6030	Workers Compensation	29,046.00	0.00	24,300.00	4,746.00	0.00	4,746.00	16.34
20-532-20-6031	Post Employment Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-20-6050	Accrued Leave	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E01 Sub Totals:	736,746.00	54,494.35	244,323.40	492,422.60	0.00	492,422.60	66.84
E10	Operating Expenses							
20-532-20-6100	Advertising & Printing	2,500.00	530.14	2,211.22	288.78	0.00	288.78	11.55
20-532-20-6101	Legal Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-20-6102	Cleaning Supplies	1,500.00	238.01	815.51	684.49	0.00	684.49	45.63
20-532-20-6104	Consultant Fees	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	100.00
20-532-20-6108	Bond Amortization Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-20-6109	Dues & Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-20-6112	Annual Service Contracts	29,802.00	268.52	6,213.36	23,588.64	0.00	23,588.64	79.15
20-532-20-6114	Insurance-Liability,Auto,Prop.	36,000.00	0.00	38,440.00	-2,440.00	0.00	-2,440.00	0.00
20-532-20-6120	Office Supplies	500.00	0.00	583.47	-83.47	0.00	-83.47	0.00
20-532-20-6121	Operating Expense	29,000.00	0.00	20,536.97	8,463.03	0.00	8,463.03	29.18
20-532-20-6122	Wireless Phones & Data	3,500.00	288.44	1,141.96	2,358.04	0.00	2,358.04	67.37

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
20-532-20-6123	Parts & Supplies	6,000.00	976.52	3,171.83	2,828.17	0.00	2,828.17	47.14
20-532-20-6124	Physical Exams & Drug Testing	1,000.00	0.00	474.00	526.00	0.00	526.00	52.60
20-532-20-6125	Postage	2,000.00	0.00	546.76	1,453.24	0.00	1,453.24	72.66
20-532-20-6129	Safety Program	4,000.00	776.08	2,513.84	1,486.16	0.00	1,486.16	37.15
20-532-20-6130	Telephones & Internet	15,000.00	1,022.40	5,577.24	9,422.76	0.00	9,422.76	62.82
20-532-20-6131	Tools & Small Equipment	1,000.00	0.00	512.93	487.07	0.00	487.07	48.71
20-532-20-6132	Training & Seminars	2,000.00	0.00	1,128.52	871.48	0.00	871.48	43.57
20-532-20-6134	Tuition Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-20-6135	Uniforms	10,000.00	2,050.32	4,584.94	5,415.06	0.00	5,415.06	54.15
20-532-20-6136	Utilities	110,000.00	3,628.06	18,405.43	91,594.57	0.00	91,594.57	83.27
20-532-20-6137	Vehicle Fuel	3,000.00	0.00	1,609.47	1,390.53	0.00	1,390.53	46.35
20-532-20-6138	Water Utility Expense	500.00	0.00	119.41	380.59	0.00	380.59	76.12
20-532-20-6142	Audits & Bookkeeping	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-20-6300	Information Technology	1,000.00	8.25	886.00	114.00	0.00	114.00	11.40
20-532-20-6301	IT Network Admin Consultant	6,500.00	662.23	2,813.54	3,686.46	0.00	3,686.46	56.71
20-532-20-6400	Loss on Disposal of Equip	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-20-6416	Maint. & Repair-Equipment	40,000.00	4,711.68	16,660.77	23,339.23	40,678.08	-17,338.85	0.00
20-532-20-6417	Maint. & Repair-Vehicles	1,500.00	0.00	669.69	830.31	0.00	830.31	55.35
20-532-20-6418	Maint. & Repair-Building	8,000.00	0.00	6,664.99	1,335.01	4,250.00	-2,914.99	0.00
20-532-20-6420	Maint. & Repair-Infrastructure	0.00	0.00	302.82	-302.82	0.00	-302.82	0.00
20-532-20-7501	Chemicals	135,000.00	16,659.35	74,955.14	60,044.86	57,418.62	2,626.24	1.95
20-532-20-7502	Laboratory	35,000.00	1,017.12	12,627.73	22,372.27	0.00	22,372.27	63.92
20-532-20-7503	Ground Rent	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-20-7504	Sludge Haulng (by Sewer Dept)	20,000.00	1,893.12	13,505.29	6,494.71	6,494.71	0.00	0.00
20-532-21-6419	Maint. & Repair-Other	10,000.00	281.28	1,904.78	8,095.22	5,481.00	2,614.22	26.14
20-532-21-6421	Maint. & Repair-Grounds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-23-6104	Consultant Fees	25,000.00	0.00	0.00	25,000.00	0.00	25,000.00	100.00
20-532-23-6112	Annual Service Contracts	31,000.00	0.00	20,574.71	10,425.29	0.00	10,425.29	33.63
20-532-23-6144	Equipment Rentals	781.00	0.00	468.75	312.25	0.00	312.25	39.98
20-532-23-6145	Operating Supplies	6,000.00	0.00	3,657.54	2,342.46	1,105.65	1,236.81	20.61
20-532-23-6420	Maint. & Repair-Infrastructure	30,000.00	3,628.18	21,830.00	8,170.00	9,355.36	-1,185.36	0.00
20-532-23-7505	Water Meter Repair & Replace	5,000.00	13.25	13.25	4,986.75	0.00	4,986.75	99.74
20-532-23-7506	Special Taxing District Meters	32,000.00	7,240.00	21,375.00	10,625.00	0.00	10,625.00	33.20
20-532-40-6400	Loss on Disposal of Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-40-6416	Maint. & Repair-Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E10 Sub Totals:	646,583.00	45,892.95	307,496.86	339,086.14	124,783.42	214,302.72	33.14
E20	Depreciation							
20-532-20-6107	Depreciation	125,823.00	0.00	10,485.30	115,337.70	0.00	115,337.70	91.67
	E20 Sub Totals:	125,823.00	0.00	10,485.30	115,337.70	0.00	115,337.70	91.67
E30	Project Outlays							
20-532-19-8500	Yourtee Springs Storage Tank	0.00	5,597.32	24,898.97	-24,898.97	70,958.16	-95,857.13	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
20-532-19-8501	East F St 2nd to 5th WaterMain	0.00	73,091.70	73,091.70	-73,091.70	55,601.97	-128,693.67	0.00
20-532-19-8502	6th Ave fr East H-East E-ARPA	0.00	0.00	0.00	0.00	197,319.11	-197,319.11	0.00
20-532-19-8503	East H fr 5th to Gum Spr-ARPA	0.00	0.00	0.00	0.00	250,693.11	-250,693.11	0.00
20-532-19-8504	5th Ave fr East F-East H-ARPA	0.00	0.00	0.00	0.00	38,433.82	-38,433.82	0.00
20-532-19-8505	4th Ave 100 Block-ARPA	0.00	0.00	0.00	0.00	32,309.98	-32,309.98	0.00
20-532-19-8506	2nd Ave fr Concord-K St-ARPA	0.00	0.00	0.00	0.00	38,885.59	-38,885.59	0.00
20-532-19-8507	WPotomac fr Del toFlorida-ARPA	0.00	0.00	0.00	0.00	58,359.32	-58,359.32	0.00
20-532-19-8508	Yourtee-Reline Under RR-ARPA	0.00	0.00	0.00	0.00	300,000.00	-300,000.00	0.00
20-532-19-8509	Reline Waterline-KnoxvilleARPA	0.00	0.00	0.00	0.00	185,286.00	-185,286.00	0.00
20-532-19-8510	Yourtee Rehab-Phase II-PAYGO	0.00	0.00	0.00	0.00	25,500.00	-25,500.00	0.00
20-532-19-8511	Downtown Water Line Upgr-ARPA	0.00	0.00	0.00	0.00	43,087.40	-43,087.40	0.00
20-532-19-8512	WaterLn Separation for HO-ARPA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-20-8000	Capitalized to Fixed Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-20-8001	Project Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-20-8003	Capital-Equipment	205,782.00	0.00	0.00	205,782.00	0.00	205,782.00	100.00
20-532-20-8004	Capital-Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-20-8009	Capital-Other Infrastructure	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-21-8101	Yourtee Springs Improvements	0.00	0.00	16,011.55	-16,011.55	18,924.28	-34,935.83	0.00
20-532-21-8114	Filter Flow Meters(3)	13,656.00	1,100.00	18,694.75	-5,038.75	0.00	-5,038.75	0.00
20-532-21-8115	Yourtee-Reline-Fred Co Contrib	0.00	0.00	0.00	0.00	500,000.00	-500,000.00	0.00
20-532-22-8248	Corrosion Inhibitor	50,000.00	0.00	0.00	50,000.00	32,169.00	17,831.00	35.66
20-532-22-8249	Mixer for 250k Storage Tank	30,000.00	0.00	4,980.00	25,020.00	20,822.00	4,198.00	13.99
20-532-22-8250	Intake Cooling Units	10,000.00	0.00	0.00	10,000.00	10,961.00	-961.00	0.00
20-532-22-8251	Replacement Gates at Reservoir	18,000.00	0.00	0.00	18,000.00	12,973.88	5,026.12	27.92
20-532-22-8425	Water Tower Improvements	105,000.00	0.00	43,219.77	61,780.23	7,733.00	54,047.23	51.47
20-532-22-8427	1.25M Gal Ground Storage Tank	500,000.00	9,098.81	9,098.81	490,901.19	142,336.19	348,565.00	69.71
20-532-23-8003	Capital-Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-23-8006	Line Replacements	0.00	0.00	0.00	0.00	176,293.85	-176,293.85	0.00
20-532-23-8008	Line Replacement (DPW)	120,000.00	1,450.00	1,450.00	118,550.00	8,594.38	109,955.62	91.63
20-532-23-8103	RF Water Meter Replacement	60,000.00	0.00	0.00	60,000.00	2,325.90	57,674.10	96.12
20-532-23-8104	Sub-Meter Purchases	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
20-532-23-8105	Hydrant Replacement Project	20,000.00	0.00	0.00	20,000.00	0.00	20,000.00	100.00
20-532-40-8003	Capital-Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-532-40-8005	Capital-Software Upgrade	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E30 Sub Totals:	1,134,438.00	90,337.83	191,445.55	942,992.45	2,229,567.94	-1,286,575.49	0.00
	Expense Sub Totals:	2,643,590.00	190,725.13	753,751.11	1,889,838.89	2,354,351.36	-464,512.47	0.00
	Dept 532 Sub Totals:	2,643,590.00	190,725.13	753,751.11	1,889,838.89	2,354,351.36		
Dept 20-570	Debt Service							
E40	Debt Service							
20-570-50-9000	Debt Service	244,000.00	0.00	0.00	244,000.00	0.00	244,000.00	100.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
20-570-50-9100	Interest Expense	126,500.00	105.39	14,196.37	112,303.63	0.00	112,303.63	88.78
	E40 Sub Totals:	370,500.00	105.39	14,196.37	356,303.63	0.00	356,303.63	96.17
	Expense Sub Totals:	370,500.00	105.39	14,196.37	356,303.63	0.00	356,303.63	96.17
	Dept 570 Sub Totals:	370,500.00	105.39	14,196.37	356,303.63	0.00		
	Fund Revenue Sub Totals:	3,014,090.00	68,651.36	1,268,017.42	1,746,072.58	0.00	1,746,072.58	57.93
	Fund Expense Sub Totals:	3,014,090.00	190,830.52	767,947.48	2,246,142.52	2,354,351.36	-108,208.84	0.00
	Fund 20 Sub Totals:	0.00	122,179.16	-500,069.94	500,069.94	2,354,351.36		
	Revenue Totals:	3,014,090.00	68,651.36	1,268,017.42	1,746,072.58	0.00	1,746,072.58	57.93
	Expense Totals:	3,014,090.00	190,830.52	767,947.48	2,246,142.52	2,354,351.36	-108,208.84	0.00
	Report Totals:	0.00	122,179.16	-500,069.94	500,069.94	2,354,351.36		